

HOUSE BILL No. 1666

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-4-8-9; IC 4-33-12-6; IC 4-33-13-6; IC 5-10.3-11-4; IC 6-1.1; IC 6-3.5-1.1; IC 6-3.5-6-17.6; IC 6-3.5-6-18.5; IC 12-19-7; IC 12-20-25; IC 13-21-3-12; IC 13-21-3-15; IC 14-33-7-3; IC 16-23-1-28; IC 20-1-1.3-8; IC 20-5-17.5-2; IC 20-5-17.5-3; IC 20-8.1-6.1-8; IC 20-8.1-6.5-4; IC 20-14-13-12; IC 21-2-11.5-3; IC 21-2-12-5.1; IC 21-2-15; IC 21-3-1.7; IC 21-3-1.8; IC 36-2-6-18; IC 36-3-4-22; IC 36-4-6-20; IC 36-5-2-11; IC 36-7-4-1318; IC 36-7-15.1-26.9; IC 36-8; IC 36-9-4-13.5.

Synopsis: Elimination of property tax controls. Eliminates property tax rate and levy controls. Makes numerous changes related to the elimination of the property tax controls.

Effective: January 1, 2000; January 1, 2001; March 1, 2001.

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January 21, 1999, read first time and referred to Committee on Ways and Means.

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First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

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HOUSE BILL No. 1666



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

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

1 SECTION 1. IC 4-4-8-9 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JANUARY 1, 2000]: Sec. 9. Any qualified entity
3 receiving a loan under this chapter may levy an annual tax on personal
4 and real property located within its geographical limits for industrial
5 development purposes, in addition to any other tax authorized by
6 statute to be levied for such purposes, at such rate as will produce
7 sufficient revenue to pay the annual installment and interest on any
8 loan made under this chapter. ~~Such a tax may be in addition to the~~
9 ~~maximum annual rates prescribed by IC 6-1.1-18; IC 6-1.1-18.5;~~
10 ~~IC 6-1.1-19; and other statutes.~~

11 SECTION 2. IC 4-33-12-6 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6. (a) The
13 department shall place in the state general fund the tax revenue
14 collected under this chapter.

15 (b) Except as provided by subsection (c), the treasurer of state shall
16 quarterly pay the following amounts:

17 (1) One dollar (\$1) of the admissions tax collected by the licensed



1 owner for each person embarking on a riverboat during the
2 quarter shall be paid to:

3 (A) the city in which the riverboat is docked, if the city:

4 (i) is described in IC 4-33-6-1(a)(1) through
5 IC 4-33-6-1(a)(4) or in IC 4-33-6-1(b); or

6 (ii) is contiguous to the Ohio River and is the largest city in
7 the county; and

8 (B) the county in which the riverboat is docked, if the
9 riverboat is not docked in a city described in clause (A).

10 (2) One dollar (\$1) of the admissions tax collected by the licensed
11 owner for each person embarking on a riverboat during the
12 quarter shall be paid to the county in which the riverboat is
13 docked. In the case of a county described in subdivision (1)(B),
14 this one dollar (\$1) is in addition to the one dollar (\$1) received
15 under subdivision (1)(B).

16 (3) Ten cents (\$0.10) of the admissions tax collected by the
17 licensed owner for each person embarking on a riverboat during
18 the quarter shall be paid to the county convention and visitors
19 bureau or promotion fund for the county in which the riverboat is
20 docked.

21 (4) Fifteen cents (\$0.15) of the admissions tax collected by the
22 licensed owner for each person embarking on a riverboat during
23 a quarter shall be paid to the state fair commission, for use in any
24 activity that the commission is authorized to carry out under
25 IC 15-1.5-3.

26 (5) Ten cents (\$0.10) of the admissions tax collected by the
27 licensed owner for each person embarking on a riverboat during
28 the quarter shall be paid to the division of mental health. The
29 division shall allocate at least twenty-five percent (25%) of the
30 funds derived from the admissions tax to the prevention and
31 treatment of compulsive gambling.

32 (6) Sixty-five cents (\$0.65) of the admissions tax collected by the
33 licensed owner for each person embarking on a riverboat during
34 the quarter shall be paid to the Indiana horse racing commission
35 to be distributed as follows, in amounts determined by the Indiana
36 horse racing commission, for the promotion and operation of
37 horse racing in Indiana:

38 (A) To one (1) or more breed development funds established
39 by the Indiana horse racing commission under IC 4-31-11-10.

40 (B) To a racetrack that was approved by the Indiana horse
41 racing commission under IC 4-31. The commission may make
42 a grant under this clause only for purses, promotions, and

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1 routine operations of the racetrack. No grants shall be made
 2 for long term capital investment or construction and no grants
 3 shall be made before the racetrack becomes operational and is
 4 offering a racing schedule.

5 (c) With respect to tax revenue collected from a riverboat that
 6 operates on Patoka Lake, the treasurer of state shall quarterly pay the
 7 following amounts:

8 (1) The counties described in IC 4-33-1-1(3) shall receive one
 9 dollar (\$1) of the admissions tax collected for each person
 10 embarking on the riverboat during the quarter. This amount shall
 11 be divided equally among the counties described in
 12 IC 4-33-1-1(3).

13 (2) The Patoka Lake development account established under
 14 IC 4-33-15 shall receive one dollar (\$1) of the admissions tax
 15 collected for each person embarking on the riverboat during the
 16 quarter.

17 (3) The resource conservation and development program that:

18 (A) is established under 16 U.S.C. 3451 et seq.; and

19 (B) serves the Patoka Lake area;

20 shall receive forty cents (\$0.40) of the admissions tax collected
 21 for each person embarking on the riverboat during the quarter.

22 (4) The state general fund shall receive fifty cents (\$0.50) of the
 23 admissions tax collected for each person embarking on the
 24 riverboat during the quarter.

25 (5) The division of mental health shall receive ten cents (\$0.10)
 26 of the admissions tax collected for each person embarking on the
 27 riverboat during the quarter. The division shall allocate at least
 28 twenty-five percent (25%) of the funds derived from the
 29 admissions tax to the prevention and treatment of compulsive
 30 gambling.

31 (d) Money paid to a unit of local government under subsection
 32 (b)(1) through (b)(2) or subsection (c)(1):

33 (1) must be paid to the fiscal officer of the unit and may be
 34 deposited in the unit's general fund or riverboat fund established
 35 under IC 36-1-8-9, or both;

36 ~~(2) may not be used to reduce the unit's maximum or actual levy~~
 37 ~~under IC 6-1-1-18.5; and~~

38 ~~(3) (2) may be used for any legal or corporate purpose of the unit,~~
 39 including the pledge of money to bonds, leases, or other
 40 obligations under IC 5-1-14-4.

41 (e) Money paid by the treasurer of state under subsection (b)(3)
 42 shall be:



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- 1 (1) deposited in:
- 2 (A) the county convention and visitor promotion fund; or
- 3 (B) the county's general fund if the county does not have a
- 4 convention and visitor promotion fund; and
- 5 (2) used only for the tourism promotion, advertising, and
- 6 economic development activities of the county and community.
- 7 (f) Money received by the division of mental health under
- 8 subsections (b)(5) and (c)(5):
- 9 (1) is annually appropriated to the division of mental health;
- 10 (2) shall be distributed to the division of mental health at times
- 11 during each state fiscal year determined by the budget agency;
- 12 and
- 13 (3) shall be used by the division of mental health for programs
- 14 and facilities for the prevention and treatment of addictions to
- 15 drugs, alcohol, and compulsive gambling, including the creation
- 16 and maintenance of a toll free telephone line to provide the public
- 17 with information about these addictions. The division shall
- 18 allocate at least twenty-five percent (25%) of the money received
- 19 to the prevention and treatment of compulsive gambling.
- 20 SECTION 3. IC 4-33-13-6 IS AMENDED TO READ AS
- 21 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6. (a) Money paid
- 22 to a unit of local government under this chapter:
- 23 (1) must be paid to the fiscal officer of the unit and may be
- 24 deposited in the unit's general fund or riverboat fund established
- 25 under IC 36-1-8-9, or both;
- 26 ~~(2) may not be used to reduce the unit's maximum or actual levy~~
- 27 ~~under IC 6-1-1-18.5; and~~
- 28 ~~(3) (2)~~ may be used for any legal or corporate purpose of the unit,
- 29 including the pledge of money to bonds, leases, or other
- 30 obligations under IC 5-1-14-4.
- 31 (b) This chapter does not prohibit the city or county designated as
- 32 the home dock of the riverboat from entering into agreements with
- 33 other units of local government in Indiana or in other states to share the
- 34 city's or county's part of the tax revenue received under this chapter.
- 35 SECTION 4. IC 5-10.3-11-4 IS AMENDED TO READ AS
- 36 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) ~~Monies~~
- 37 **Money** from the pension relief fund shall be paid annually by the state
- 38 board under the procedures specified in this section.
- 39 (b) Before April 1 of each year, each unit of local government must
- 40 certify to the state board:
- 41 (1) the amount of payments made during the preceding year for
- 42 benefits under its pension funds covered by this chapter, referred

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1 to in this section as "pension payments";

2 (2) the data determined necessary by the state board to perform an
3 actuarial valuation of the unit's pension funds covered by this
4 chapter; and

5 (3) the names required to prepare the list specified in subsection
6 (c).

7 A unit is ineligible to receive a distribution under this section if it does
8 not supply before April 1 of each year (i) the complete information
9 required by this subsection; or (ii) a substantial amount of the
10 information required if it is accompanied by an affidavit of the chief
11 executive officer of the unit detailing the steps which have been taken
12 to obtain the information and the reasons the complete information has
13 not been obtained. This subsection supersedes the reporting
14 requirement of IC 5-10-1.5 as it applies to pension funds covered by
15 this chapter.

16 (c) Before July 1 of each year, the state board shall prepare a list of
17 all police officers and firefighters, active, retired, and deceased if their
18 beneficiaries are eligible for benefits, who are members of a police or
19 fire pension fund that was established before May 1, 1977. The list may
20 not include police officers, firefighters, or their beneficiaries for whom
21 no future benefits will be paid. The state board shall then compute the
22 present value of the accrued liability to provide the pension and other
23 benefits to each person on the list.

24 (d) Before July 1 of each year, the state board shall determine the
25 total pension payments made by all units of local government for the
26 preceding year and shall estimate the total pension payments to be
27 made to all units in the calendar year in which the July 1 occurs.

28 (e) Each calendar year the state board shall distribute to each unit
29 of local government, in two (2) equal installments on or before June 30
30 and on or before October 1, an amount (D_y) determined by the
31 following STEPS:

32 STEP ONE. Subtract the total distribution made to units (D_{y-1}) in the
33 preceding calendar year from the total pension payments made by units
34 (P_{y-1}) in the preceding calendar year.

35 STEP TWO. Multiply the STEP ONE difference by $(1+k)$ as (k) is
36 determined in STEP THREE.

37 STEP THREE. Determine the annual percentage increase (k) in the
38 STEP ONE difference which will allow the present value of all future
39 estimated distributions, as computed under STEP FOUR, from the
40 pension relief fund to equal the "k portion" of the pension relief fund
41 balance plus the present value of all future receipts to the "k portion"
42 of the fund, but which will not allow the "k portion" of the pension



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1 relief fund balance to be negative. These present values shall be
 2 determined based on the current long term actuarial assumptions. The
 3 "k portion" of the pension relief fund balance is the total pension relief
 4 fund balance less the "m portion" of the fund. The percentage increase
 5 (k) shall be computed to the nearest one thousandth of one percent
 6 (.001%). All years, after the year 2000, in which the receipts to the
 7 fund plus the net pension payments by all the units equal or exceed the
 8 total pension payments shall be ignored for the purposes of these
 9 calculations.

10 STEP FOUR. Subtract the STEP TWO product from the estimated
 11 total pension payments to be made by all units (P_y) in the calendar year
 12 in which the distribution is to be made.

13 STEP FIVE. Multiply the STEP FOUR difference by one-half (1/2)
 14 of the sum of two quotients, (1) the quotient of the unit's number of
 15 police officers and firefighters on December 31 of the year before the
 16 year of the distribution who are members of a pension fund established
 17 before May 1, 1977, who are retired, and who are deceased if their
 18 beneficiaries are eligible for benefits (unit) divided by the total number
 19 of these police officers and firefighters (total units) on December 31 of
 20 the year before the year of the distribution in all units plus (2) the
 21 quotient of the unit's pension payments (payments) divided by the total
 22 pension payments (total payments) by all units.

23 Expressed mathematically:

$$24 D_y = (P_y - ((P_{y-1} - D_{y-1}) \times (1 + k))) \times 1/2$$

25 (unit/(total unit) + payment/(total payment)).

26 (f) If in any year the distribution made to a unit of local government
 27 is larger than the unit's pension payments to its retirees and their
 28 beneficiaries for that year, the excess may not be distributed to the unit
 29 but must be transferred to the 1977 police officers' and firefighters'
 30 pension and disability fund and the unit's contributions to that fund
 31 shall be reduced for that year by the amount of the transfer.

32 (g) If in any year after 2000, the STEP FOUR difference under
 33 subsection (e) is smaller than the revenue to the pension relief fund in
 34 that year, then the revenue plus interest plus the fund balance in that
 35 year shall be used in STEP FIVE of subsection (e) instead of the STEP
 36 FOUR difference.

37 (h) The state board shall have its actuary report annually on the
 38 appropriateness of the actuarial assumptions used in determining the
 39 distribution amount under subsection (e). At least every five (5) years,
 40 the state board shall have its actuary recompute the value of (k) under
 41 STEP TWO of subsection (e).

42 (i) Each calendar year the state board shall determine the amounts



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1 to be allocated to the "m portion" of the pension relief fund under the
2 following STEPS, which shall be completed before July 1 of each year:

3 STEP ONE. The state board shall determine the following:

4 (1) "Excess earnings", which are the state board's projection of
5 earnings for the calendar year from investments of the "k portion"
6 of the fund that exceed the amount of earnings that would have
7 been earned if the rate of earnings was the rate assumed by the
8 actuary of the state board in his calculation of (k) under STEP
9 THREE of subsection (e).

10 (2) "Prior deficit amount", which is:

11 (A) the amount of earnings that would have been earned under
12 the rate assumed by the actuary of the state board in his
13 calculation of (k) under STEP THREE of subsection (e);
14 minus

15 (B) the amount of earnings received; for a calendar year after
16 1981 in which (B) is less than (A).

17 STEP TWO. The state board shall distribute to the "m portion" the
18 excess earnings less any prior deficit amounts.

19 (j) The "m portion" of the fund shall be any direct allocations plus:

20 (1) amounts allocated under subsection (i); and

21 (2) any earnings on the "m portion" less amounts previously
22 distributed under subsection (i).

23 (k) The state board shall determine the units eligible for distribution
24 from the "m portion" of the pension relief fund according to the
25 following STEPS:

26 STEP ONE. Determine the amount of pension payments paid by the
27 unit in the preceding calendar year, net of the amount of the
28 distribution received by the unit under subsection (e) in that year, plus
29 contributions made under IC 36-8-8 in that year.

30 STEP TWO. Divide the amount determined under STEP ONE by
31 the amount of the ~~maximum permissible~~ ad valorem property tax levy
32 for the unit ~~as determined under IC 6-1.1-18.5~~ for the preceding
33 calendar year.

34 STEP THREE. If the quotient determined under STEP TWO is
35 equal to or greater than one-tenth (0.1), the unit shall receive a
36 distribution under subsection (l).

37 (l) Before July 1 of each year, the state board shall distribute from
38 the "m portion" of the pension relief fund to the extent there are assets
39 in the "m portion" to each eligible unit an amount, not less than zero
40 (0), determined according to the following STEPS:

41 STEP ONE. For the first of consecutive years that a unit is eligible
42 to receive a distribution under this subsection, determine the amount

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1 of pension payments paid by the unit in the calendar year two (2) years
 2 preceding the calendar year net of the amount of distributions received
 3 by the unit under subsection (e) in the calendar year two (2) years
 4 preceding the calendar year.

5 STEP TWO. For the first of consecutive years that a unit is eligible
 6 to receive a distribution under this subsection, divide the amount
 7 determined under STEP ONE by the amount of the ~~maximum~~
 8 ~~permissible~~ ad valorem property tax levy for the unit as ~~determined~~
 9 ~~under IC 6-1.1-18.5~~ for the calendar year two (2) years preceding the
 10 calendar year.

11 STEP THREE. For the first and all subsequent consecutive years
 12 that a unit is eligible to receive a distribution under this subsection,
 13 multiply the amount of the ~~maximum permissible~~ ad valorem property
 14 tax levy for the unit as ~~determined under IC 6-1.1-18.5~~ for the
 15 preceding calendar year by the quotient determined under STEP TWO.

16 STEP FOUR. Subtract the amount determined under STEP THREE
 17 from the amount of pension payments paid by the unit in the preceding
 18 calendar year, net of distributions received under subsection (e) for the
 19 preceding calendar year.

20 SECTION 5. IC 6-1.1-17-6 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 6. (a) The county
 22 board of tax adjustment shall review the budget, tax rate, and tax levy
 23 of each political subdivision filed with the county auditor under section
 24 5 or 5.1 of this chapter. The board shall revise or reduce, but not
 25 increase, any budget, tax rate, or tax levy in order

26 ~~(1) to limit the tax rate to the maximum amount permitted under~~
 27 ~~IC 6-1.1-18; and~~

28 ~~(2) to limit the budget to the amount of revenue to be available in~~
 29 ~~the ensuing budget year for the political subdivision.~~

30 (b) The county board of tax adjustment shall make a revision or
 31 reduction in a political subdivision's budget only with respect to the
 32 total amounts budgeted for each office or department within each of the
 33 major budget classifications prescribed by the state board of accounts.

34 (c) When the county board of tax adjustment makes a revision or
 35 reduction in a budget, tax rate, or tax levy, it shall file with the county
 36 auditor a written order which indicates the action taken. If the board
 37 reduces the budget, it shall also indicate the reason for the reduction in
 38 the order. The chairman of the county board shall sign the order.

39 SECTION 6. IC 6-1.1-17-8 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. (a) If the
 41 county board of tax adjustment determines that the ~~maximum~~ aggregate
 42 tax rate ~~permitted~~ within a political subdivision ~~under IC 1971,~~



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1 ~~6-1.1-18~~ is inadequate, the county board shall ~~subject to the limitations~~
 2 ~~prescribed in IC, 1971, 6-1.1-19-2~~, file its written recommendations in
 3 duplicate with the county auditor. The board shall include with its
 4 recommendations:

5 (1) an analysis of the aggregate tax rate within the political
 6 subdivision;

7 (2) a recommended breakdown of the aggregate tax rate among
 8 the political subdivisions whose tax rates compose the aggregate
 9 tax rate within the political subdivision; and

10 (3) any other information which the county board considers
 11 relevant to the matter.

12 (b) The county auditor shall forward one (1) copy of the county
 13 board's recommendations to the state board of tax commissioners and
 14 shall retain the other copy in his office. The state board of tax
 15 commissioners shall, in the manner prescribed in section 16 of this
 16 chapter, review the budgets, tax rates, and tax levies of the political
 17 subdivisions described in subsection (a)(2) of this section.

18 SECTION 7. IC 6-1.1-17-9 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. (a) The county
 20 board of tax adjustment shall complete the duties assigned to it under
 21 this chapter on or before October ~~1st~~ 1 of each year, except that in a
 22 consolidated city and county and in a county containing a second class
 23 city, the duties of this board need not be completed until November 1
 24 of each year.

25 (b) If the county board of tax adjustment fails to complete the duties
 26 assigned to it within the time prescribed in this section, ~~or to reduce~~
 27 ~~aggregate tax rates so that they do not exceed the maximum rates~~
 28 ~~permitted under IC 6-1.1-18~~, the county auditor shall calculate and fix
 29 the tax rate within each political subdivision of the county. ~~so that the~~
 30 ~~maximum rate permitted under IC 6-1.1-18 is not exceeded.~~

31 (c) When the county auditor calculates and fixes tax rates, he shall
 32 send a certificate notice of the rate he has fixed to each political
 33 subdivision of the county. He shall send these notices within five (5)
 34 days after publication of the notice required by section 12 of this
 35 chapter.

36 (d) When the county auditor calculates and fixes tax rates, his action
 37 shall be treated as if it were the action of the county board of tax
 38 adjustment.

39 SECTION 8. IC 6-1.1-17-16 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 16. (a) Subject to
 41 the limitations and requirements prescribed in this section, the state
 42 board of tax commissioners may revise, reduce, or increase a political



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1 subdivision's budget, tax rate, or tax levy which the board reviews
2 under section 8 or 10 of this chapter.

3 (b) Subject to the limitations and requirements prescribed in this
4 section, the state board of tax commissioners may review, revise,
5 reduce, or increase the budget, tax rate, or tax levy of any of the
6 political subdivisions whose tax rates compose the aggregate tax rate
7 within a political subdivision whose budget, tax rate, or tax levy is the
8 subject of an appeal initiated under this chapter.

9 (c) Except as provided in subsection (i), before the state board of tax
10 commissioners reviews, revises, reduces, or increases a political
11 subdivision's budget, tax rate, or tax levy under this section, the board
12 must hold a public hearing on the budget, tax rate, and tax levy. The
13 board shall hold the hearing in the county in which the political
14 subdivision is located. The board may consider the budgets, tax rates,
15 and tax levies of several political subdivisions at the same public
16 hearing. At least five (5) days before the date fixed for a public hearing,
17 the board shall give notice of the time and place of the hearing and of
18 the budgets, levies, and tax rates to be considered at the hearing. The
19 board shall publish the notice in two (2) newspapers of general
20 circulation published in the county. However, if only one (1)
21 newspaper of general circulation is published in the county, the board
22 shall publish the notice in that newspaper.

23 (d) Except as provided in subsection (h), ~~IC 6-1-1-19, or~~
24 ~~IC 6-1-1-18.5~~, the state board of tax commissioners may not increase
25 a political subdivision's budget, tax rate, or tax levy to an amount which
26 exceeds the amount originally fixed by the political subdivision. The
27 state board of tax commissioners shall give the political subdivision
28 written notification specifying any revision, reduction, or increase the
29 state board of tax commissioners proposes in a political subdivision's
30 tax levy or tax rate. The political subdivision has one (1) week from the
31 date the political subdivision receives the notice to provide a written
32 response to the state board of tax commissioners' Indianapolis office
33 specifying how to make the required reductions in the amount budgeted
34 for each office or department. The state board of tax commissioners
35 shall make reductions as specified in the political subdivision's
36 response if the response is provided as required by this subsection and
37 sufficiently specifies all necessary reductions. The state board of tax
38 commissioners may make a revision, a reduction, or an increase in a
39 political subdivision's budget only in the total amounts budgeted for
40 each office or department within each of the major budget
41 classifications prescribed by the state board of accounts.

42 (e) The state board of tax commissioners may not approve a levy for



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1 lease payments by a city, town, county, library, or school corporation
 2 if the lease payments are payable to a building corporation for use by
 3 the building corporation for debt service on bonds and if:

- 4 (1) no bonds of the building corporation are outstanding; or
 5 (2) the building corporation has enough legally available funds on
 6 hand to redeem all outstanding bonds payable from the particular
 7 lease rental levy requested.

8 (f) The action of the state board of tax commissioners on a budget,
 9 tax rate, or tax levy is final. The board shall certify its action to:

- 10 (1) the county auditor; and
 11 (2) the political subdivision if the state board acts pursuant to an
 12 appeal initiated by the political subdivision.

13 (g) The state board of tax commissioners is expressly directed to
 14 complete the duties assigned to it under this section not later than
 15 February 15th 15 of each year for taxes to be collected during that year.

16 (h) Subject to the provisions of all applicable statutes, the state
 17 board of tax commissioners may increase a political subdivision's tax
 18 levy to an amount that exceeds the amount originally fixed by the
 19 political subdivision if the increase is:

- 20 (1) requested in writing by the officers of the political
 21 subdivision;
 22 (2) either:
 23 (A) based on information first obtained by the political
 24 subdivision after the public hearing under section 3 of this
 25 chapter; or
 26 (B) results from an inadvertent mathematical error made in
 27 determining the levy; and
 28 (3) published by the political subdivision according to a notice
 29 provided by the state board of tax commissioners.

30 (i) The state board of tax commissioners shall annually review the
 31 budget of each school corporation not later than April 1. The state
 32 board of tax commissioners shall give the school corporation written
 33 notification specifying any revision, reduction, or increase the state
 34 board of tax commissioners proposes in the school corporation's
 35 budget. A public hearing is not required in connection with this review
 36 of the budget.

37 SECTION 9. IC 6-1.1-17-17 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 17. ~~Subject to the~~
 39 ~~limitations contained in IC 6-1.1-19 and IC 6-1.1-18.5;~~ The state board
 40 of tax commissioners may at any time increase the tax rate and tax levy
 41 of a political subdivision for the following reasons:

- 42 (1) To pay the principal or interest upon a funding, refunding, or



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1 judgment funding obligation of a political subdivision.

2 (2) To pay the interest or principal upon an outstanding obligation
3 of the political subdivision.

4 (3) To pay a judgment rendered against the political subdivision.

5 (4) To pay lease rentals that have become an obligation of the
6 political subdivision under IC 21-5-11 or IC 21-5-12.

7 SECTION 10. IC 6-1.1-20-1.1 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1.1. As used in
9 this chapter, "controlled project" means any project financed by bonds
10 or a lease, except for the following:

11 (1) A project for which the political subdivision reasonably
12 expects to pay:

13 (A) debt service; or

14 (B) lease rentals;

15 from funds other than property taxes that ~~are were~~ exempt from
16 the levy limitations of IC 6-1.1-18.5 or IC 6-1.1-19 (**before their
17 repeal**). A project is not a controlled project even though the
18 political subdivision has pledged to levy property taxes to pay the
19 debt service or lease rentals if those other funds are insufficient.

20 (2) A project that will not obligate the political subdivision to
21 more than two million dollars (\$2,000,000) in debt service or
22 lease rentals.

23 (3) A project that is being refinanced for the purpose of providing
24 gross or net present value savings to taxpayers.

25 (4) A project for which bonds were issued or leases were entered
26 into before January 1, 1996, or where the state board of tax
27 commissioners has approved the issuance of bonds or the
28 execution of leases before January 1, 1996.

29 (5) A project that is required by a court order holding that a
30 federal law mandates the project.

31 SECTION 11. IC 6-1.1-20-1.3 IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1.3. As used in
33 this chapter, "lease" means a lease by a political subdivision of any
34 controlled project with lease rentals payable from property taxes that
35 ~~are were~~ exempt from the levy limitations of IC 6-1.1-18.5 or
36 IC 6-1.1-19 (**before their repeal**).

37 SECTION 12. IC 6-1.1-21-2 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. As used in this
39 chapter:

40 (a) "Taxpayer" means a person who is liable for taxes on property
41 assessed under this article.

42 (b) "Taxes" means taxes payable in respect to property assessed

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1 under this article. The term does not include special assessments,
 2 penalties, or interest, but does include any special charges which a
 3 county treasurer combines with all other taxes in the preparation and
 4 delivery of the tax statements required under IC 6-1.1-22-8(a).

5 (c) "Department" means the department of state revenue.

6 (d) "Auditor's abstract" means the annual report prepared by each
 7 county auditor which under IC 6-1.1-22-5, is to be filed on or before
 8 March 1 of each year with the auditor of state.

9 (e) "Mobile home assessments" means the assessments of mobile
 10 homes made under IC 6-1.1-7.

11 (f) "Postabstract adjustments" means adjustments in taxes made
 12 subsequent to the filing of an auditor's abstract which change
 13 assessments therein or add assessments of omitted property affecting
 14 taxes for such assessment year.

15 (g) "Total county tax levy" means the sum of:

16 (1) the remainder of:

17 (A) the aggregate levy of all taxes for all taxing units in a
 18 county which are to be paid in the county for a stated
 19 assessment year as reflected by the auditor's abstract for the
 20 assessment year, adjusted, however, for any postabstract
 21 adjustments which change the amount of the aggregate levy;
 22 minus

23 (B) the sum of any increases in property tax levies of taxing
 24 units of the county that result from appeals described in:

25 (i) IC 6-1.1-18.5-13(5) and IC 6-1.1-18.5-13(6) (**before**
 26 **their repeal**) filed after December 31, 1982; plus

27 (ii) the sum of any increases in property tax levies of taxing
 28 units of the county that result from any other appeals
 29 described in IC 6-1.1-18.5-13 (**before its repeal**) filed after
 30 December 31, 1983; plus

31 (iii) IC 6-1.1-18.6-3 (children in need of services and
 32 delinquent children who are wards of the county); minus

33 (C) the total amount of property taxes imposed for the stated
 34 assessment year by the taxing units of the county under the
 35 authority of IC 12-1-11.5 (repealed), IC 12-2-4.5 (repealed),
 36 IC 12-19-5, or IC 12-20-24; minus

37 (D) the total amount of property taxes to be paid during the
 38 stated assessment year that will be used to pay for interest or
 39 principal due on debt that:

40 (i) is entered into after December 31, 1983;

41 (ii) is not debt that is issued under IC 5-1-5 to refund debt
 42 incurred before January 1, 1984; and

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(iii) does not constitute debt entered into for the purpose of building, repairing, or altering school buildings for which the requirements of IC 20-5-52 were satisfied prior to January 1, 1984; minus

(E) the amount of property taxes imposed in the county for the stated assessment year under the authority of IC 21-2-6 or any citation listed in IC 6-1.1-18.5-9.8 (**before its repeal**) for a cumulative building fund whose property tax rate was initially established or reestablished for a stated assessment year that succeeds the 1983 stated assessment year; minus

(F) the remainder of:

(i) the total property taxes imposed in the county for the stated assessment year under authority of IC 21-2-6 or any citation listed in IC 6-1.1-18.5-9.8 (**before its repeal**) for a cumulative building fund whose property tax rate was not initially established or reestablished for a stated assessment year that succeeds the 1983 stated assessment year; minus

(ii) the total property taxes imposed in the county for the 1984 stated assessment year under the authority of IC 21-2-6 or any citation listed in IC 6-1.1-18.5-9.8 (**before its repeal**) for a cumulative building fund whose property tax rate was not initially established or reestablished for a stated assessment year that succeeds the 1983 stated assessment year; minus

(G) the amount of property taxes imposed in the county for the stated assessment year under:

(i) IC 21-2-15 for a capital projects fund; plus

(ii) IC 6-1.1-19-10 (**before its repeal**) for a racial balance fund; plus

(iii) IC 20-14-13 for a library capital projects fund; plus

(iv) IC 20-5-17.5-3 for an art association fund; plus

(v) IC 21-2-17 for a special education preschool fund; plus

(vi) an appeal filed under IC 6-1.1-19-5.1 (**before its repeal**) for an increase in a school corporation's maximum permissible general fund levy for certain transfer tuition costs; plus

(vii) an appeal filed under IC 6-1.1-19-5.4 (**before its repeal**) for an increase in a school corporation's maximum permissible general fund levy for transportation operating costs; minus

(H) the amount of property taxes imposed by a school corporation that is attributable to the passage, after 1983, of a

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1 referendum for an excessive tax levy under IC 6-1.1-19
 2 **(before its repeal)**, including any increases in these property
 3 taxes that are attributable to the adjustment set forth in
 4 IC 6-1.1-19-1.5(a) **(before its repeal)** STEP ONE or any other
 5 law; minus

6 (I) for each township in the county, the lesser of:

7 (i) the sum of the amount determined in IC 6-1.1-18.5-19(a)
 8 **(before its repeal)** STEP THREE or IC 6-1.1-18.5-19(b)
 9 **(before its repeal)** STEP THREE, whichever is applicable,
 10 plus the part, if any, of the township's ad valorem property
 11 tax levy for calendar year 1989 that represents increases in
 12 that levy that resulted from an appeal described in
 13 IC 6-1.1-18.5-13(5) **(before its repeal)** filed after December
 14 31, 1982; or

15 (ii) the amount of property taxes imposed in the township for
 16 the stated assessment year under the authority of
 17 IC 36-8-13-4; minus

18 (J) for each participating unit in a fire protection territory
 19 established under IC 36-8-19-1, the amount of property taxes
 20 levied by each participating unit under IC 36-8-19-8 and
 21 IC 36-8-19-8.5 less the maximum levy limit for each of the
 22 participating units that would have otherwise been available
 23 for fire protection services under IC 6-1.1-18.5-3 and
 24 IC 6-1.1-18.5-19 **(before their repeal)** for that same year;
 25 minus

26 (K) for each county, the sum of:

27 (i) the amount of property taxes imposed in the county for
 28 the repayment of loans under IC 12-19-5-6 that is included
 29 in the amount determined under IC 12-19-7-4(a) STEP
 30 SEVEN for property taxes payable in 1995, or for property
 31 taxes payable in each year after 1995, the amount
 32 determined under IC 12-19-7-4(b); and

33 (ii) the amount of property taxes imposed in the county
 34 attributable to appeals granted under IC 6-1.1-18.6-3 that is
 35 included in the amount determined under IC 12-19-7-4(a)
 36 STEP SEVEN for property taxes payable in 1995, or the
 37 amount determined under IC 12-19-7-4(b) for property taxes
 38 payable in each year after 1995; plus

39 (2) all taxes to be paid in the county in respect to mobile home
 40 assessments currently assessed for the year in which the taxes
 41 stated in the abstract are to be paid; plus

42 (3) the amounts, if any, of county adjusted gross income taxes that

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1 were applied by the taxing units in the county as property tax
 2 replacement credits to reduce the individual levies of the taxing
 3 units for the assessment year, as provided in IC 6-3.5-1.1; plus
 4 (4) the amounts, if any, by which the maximum permissible ad
 5 valorem property tax levies of the taxing units of the county were
 6 reduced under IC 6-1.1-18.5-3(b) **(before its repeal)** STEP
 7 EIGHT for the stated assessment year; plus

8 (5) the difference between:

9 (A) the amount determined in IC 6-1.1-18.5-3(e) STEP FOUR;
 10 minus

11 (B) the amount the civil taxing units' levies were increased
 12 because of the reduction in the civil taxing units' base year
 13 certified shares under IC 6-1.1-18.5-3(e) **(before its repeal)**.

14 (h) "December settlement sheet" means the certificate of settlement
 15 filed by the county auditor with the auditor of state, as required under
 16 IC 6-1.1-27-3.

17 (i) "Tax duplicate" means the roll of property taxes which each
 18 county auditor is required to prepare on or before March 1 of each year
 19 under IC 6-1.1-22-3.

20 SECTION 13. IC 6-1.1-21.5-5 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 5. (a) The board
 22 shall determine the terms of a loan made under this chapter. However,
 23 interest may not be charged on the loan, and the loan must be repaid
 24 before January 1, 2000.

25 (b) The loan shall be repaid only from property tax revenues of the
 26 qualified taxing unit. ~~that are subject to the levy limitations imposed by~~
 27 ~~IC 6-1.1-18.5 or IC 6-1.1-19.~~ The payment of any installment of
 28 principal constitutes a first charge against such property tax revenues
 29 as collected by the qualified taxing unit during the calendar year the
 30 installment is due and payable.

31 ~~(c) The obligation to repay the loan is not a basis for the qualified~~
 32 ~~taxing unit to obtain an excessive tax levy under IC 6-1.1-18.5 or~~
 33 ~~IC 6-1.1-19.~~

34 ~~(d)~~ (c) Whenever the board receives a payment on a loan made
 35 under this chapter, the board shall deposit the amount paid in the
 36 counter-cyclical revenue and economic stabilization fund.

37 SECTION 14. IC 6-1.1-29-9 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. (a) A county
 39 council may adopt an ordinance to abolish the county board of tax
 40 adjustment. This ordinance must be adopted by July 1 and may not be
 41 rescinded in the year it is adopted. Notwithstanding IC 6-1.1-17,
 42 ~~IC 6-1.1-18, IC 6-1.1-19, IC 12-19-3, IC 12-19-7, IC 21-2-14,~~



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1 IC 36-8-6, IC 36-8-7, IC 36-8-7.5, IC 36-8-11, IC 36-9-3, IC 36-9-4,
2 and IC 36-9-13, if such an ordinance is adopted, this section governs
3 the treatment of tax rates, tax levies, and budgets that would otherwise
4 be reviewed by a county board of tax adjustment under IC 6-1.1-17.

5 (b) The time requirements set forth in IC 6-1.1-17 govern all filings
6 and notices.

7 (c) A tax rate, tax levy, or budget that otherwise would be reviewed
8 by the county board of tax adjustment is considered and must be treated
9 for all purposes as if the county board of tax adjustment approved the
10 tax rate, tax levy, or budget. This includes the notice of tax rates that is
11 required under IC 6-1.1-17-12.

12 SECTION 15. IC 6-3.5-1.1-12 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 12. (a) The part
14 of a county's certified distribution for a calendar year that is to be used
15 as property tax replacement credits shall be allocated by the county
16 auditor among the civil taxing units and school corporations of the
17 county.

18 (b) Except as provided in section 13 of this chapter, the amount of
19 property tax replacement credits that each civil taxing unit and school
20 corporation in a county is entitled to receive during a calendar year
21 equals the product of:

22 (1) that part of the county's certified distribution that is dedicated
23 to providing property tax replacement credits for that same
24 calendar year; multiplied by

25 (2) a fraction:

26 (A) The numerator of the fraction equals the sum of the total
27 property taxes being collected by the civil taxing unit or school
28 corporation during that calendar year, plus with respect to a
29 civil taxing unit, the amount of federal revenue sharing funds
30 and certified shares received by it during that calendar year to
31 the extent that they are used to reduce its property tax levy
32 below the limit imposed by IC 6-1.1-18.5 (**before its repeal**)
33 for that same calendar year.

34 (B) The denominator of the fraction equals the sum of the total
35 property taxes being collected by all civil taxing units and
36 school corporations, plus the amount of federal revenue
37 sharing funds and certified shares received by all civil taxing
38 units in the county to the extent that they are used to reduce
39 the civil taxing units' property tax levies below the limits
40 imposed by IC 6-1.1-18.5 (**before its repeal**) for that same
41 calendar year.

42 (c) The state board of tax commissioners shall provide each county

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1 auditor with the amount of property tax replacement credits that each
 2 civil taxing unit and school corporation in the auditor's county is
 3 entitled to receive. The county auditor shall then certify to each civil
 4 taxing unit and school corporation the amount of property tax
 5 replacement credits it is entitled to receive (after adjustment made
 6 under section 13 of this chapter) during that calendar year. The county
 7 auditor shall also certify these distributions to the county treasurer.

8 SECTION 16. IC 6-3.5-1.1-14 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 14. (a) In
 10 determining the amount of property tax replacement credits civil taxing
 11 units and school corporations of a county are entitled to receive during
 12 a calendar year, the state board of tax commissioners shall consider
 13 only property taxes imposed on tangible property that was assessed in
 14 that county.

15 (b) If a civil taxing unit or a school corporation is located in more
 16 than one (1) county and receives property tax replacement credits from
 17 one (1) or more of the counties, then the property tax replacement
 18 credits received from each county shall be used only to reduce the
 19 property tax rates that are imposed within the county that distributed
 20 the property tax replacement credits.

21 (c) A civil taxing unit shall treat any property tax replacement
 22 credits that it receives or is to receive during a particular calendar year
 23 as a part of its property tax levy for that same calendar year for
 24 purposes of fixing its budget. ~~and for purposes of the property tax levy~~
 25 ~~limits imposed by IC 6-1.1-18.5.~~

26 (d) A school corporation shall treat any property tax replacement
 27 credits that the school corporation receives or is to receive during a
 28 particular calendar year as a part of its property tax levy for its general
 29 fund, debt service fund, capital projects fund, transportation fund, and
 30 special education preschool fund in proportion to the levy for each of
 31 these funds for that same calendar year for purposes of fixing its
 32 budget. ~~and for purposes of the property tax levy limits imposed by~~
 33 ~~IC 6-1.1-19.~~ A school corporation shall allocate the property tax
 34 replacement credits described in this subsection to all five (5) funds in
 35 proportion to the levy for each fund.

36 SECTION 17. IC 6-3.5-1.1-15 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 15. (a) As used
 38 in this section, "attributed levy" of a civil taxing unit means the sum of:

- 39 (1) the ad valorem property tax levy of the civil taxing unit that is
 40 currently being collected at the time the allocation is made; plus
 41 (2) the current ad valorem property tax levy of any special taxing
 42 district, authority, board, or other entity formed to discharge



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1 governmental services or functions on behalf of or ordinarily
2 attributable to the civil taxing unit; plus

3 (3) the amount of federal revenue sharing funds and certified
4 shares that were used by the civil taxing unit (or any special
5 taxing district, authority, board, or other entity formed to
6 discharge governmental services or functions on behalf of or
7 ordinarily attributable to the civil taxing unit) to reduce its ad
8 valorem property tax levies below the limits imposed by
9 IC 6-1.1-18.5 **(before its repeal)**.

10 (b) The part of a county's certified distribution that is to be used as
11 certified shares shall be allocated only among the county's civil taxing
12 units. Each civil taxing unit of a county is entitled to receive a
13 percentage of the certified shares to be distributed in the county equal
14 to the ratio of its attributed levy to the total attributed levies of all civil
15 taxing units of the county.

16 (c) ~~The local government tax control board established by~~
17 ~~IC 6-1.1-18.5-11~~ **state board of tax commissioners** shall determine
18 the attributed levies of civil taxing units that are entitled to receive
19 certified shares during a calendar year. If the ad valorem property tax
20 levy of any special taxing district, authority, board, or other entity is
21 attributed to another civil taxing unit under subsection ~~(b)(2)~~; **(a)(2)**
22 then the special taxing district, authority, board, or other entity shall not
23 be treated as having an attributed levy of its own. The local government
24 tax control board shall certify the attributed levy amounts to the
25 appropriate county auditor. The county auditor shall then allocate the
26 certified shares among the civil taxing units of his county.

27 (d) Certified shares received by a civil taxing unit shall be treated
28 as additional revenue for the purpose of fixing its budget for the
29 calendar year during which the certified shares will be received. The
30 certified shares may be allocated to or appropriated for any purpose,
31 including property tax relief or a transfer of funds to another civil
32 taxing unit whose levy was attributed to the civil taxing unit in the
33 determination of its attributed levy.

34 SECTION 18. IC 6-3.5-6-17.6 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 17.6. (a) This
36 section applies to a county containing a consolidated city.

37 (b) On or before July 15 of each year, the budget agency shall make
38 the following calculation:

39 STEP ONE: Determine the cumulative balance in a county's
40 account established under section 16 of this chapter as of the end
41 of the current calendar year.

42 STEP TWO: Divide the amount estimated under section 17(b) of

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1 this chapter before any adjustments are made under section 17(c)
 2 or 17(d) of this chapter by twelve (12).
 3 STEP THREE: Multiply the STEP TWO amount by three (3).
 4 STEP FOUR: Subtract the amount determined in STEP THREE
 5 from the amount determined in STEP ONE.

6 (c) For 1995, the budget agency shall certify the STEP FOUR
 7 amount to the county auditor on or before July 15, 1994. Not later than
 8 January 31, 1995, the auditor of state shall distribute the STEP FOUR
 9 amount to the county auditor to be used to retire outstanding
 10 obligations for a qualified economic development tax project (as
 11 defined in IC 36-7-27-9).

12 (d) After 1995, the STEP FOUR amount shall be distributed to the
 13 county auditor in January of the ensuing calendar year. The STEP
 14 FOUR amount shall be distributed by the county auditor to the civil
 15 taxing units within thirty (30) days after the county auditor receives the
 16 distribution. Each civil taxing unit's share equals the STEP FOUR
 17 amount multiplied by the quotient of:

18 (1) the ~~maximum permissible~~ property tax levy under
 19 ~~IC 6-1.1-18.5~~ for the civil taxing unit; divided by

20 (2) the sum of the ~~maximum permissible~~ property tax levies under
 21 ~~IC 6-1.1-18.5~~ for all civil taxing units of the county.

22 SECTION 19. IC 6-3.5-6-18.5 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 18.5. (a) This
 24 section applies to a county containing a consolidated city.

25 (b) Notwithstanding section 18(e) of this chapter, the distributive
 26 shares that each civil taxing unit in a county containing a consolidated
 27 city is entitled to receive during a month equals the following:

28 (1) For the calendar year beginning January 1, 1995, calculate the
 29 total amount of revenues that are to be distributed as distributive
 30 shares during that month multiplied by the following factor:

31	Center Township	.0251
32	Decatur Township	.00217
33	Franklin Township	.0023
34	Lawrence Township	.01177
35	Perry Township	.01130
36	Pike Township	.01865
37	Warren Township	.01359
38	Washington Township	.01346
39	Wayne Township	.01307
40	Lawrence-City	.00858
41	Beech Grove	.00845
42	Southport	.00025

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1	Speedway	.00722
2	Indianapolis/Marion County	.86409
3	(2) Notwithstanding subdivision (1), for the calendar year	
4	beginning January 1, 1995, the distributive shares for each civil	
5	taxing unit in a county containing a consolidated city shall be not	
6	less than the following:	
7	Center Township	\$1,898,145
8	Decatur Township	\$ 164,103
9	Franklin Township	\$ 173,934
10	Lawrence Township	\$ 890,086
11	Perry Township	\$ 854,544
12	Pike Township	\$1,410,375
13	Warren Township	\$1,027,721
14	Washington Township	\$1,017,890
15	Wayne Township	\$ 988,397
16	Lawrence-City	\$ 648,848
17	Beech Grove	\$ 639,017
18	Southport	\$ 18,906
19	Speedway	\$ 546,000
20	(3) For each year after 1995, calculate the total amount of	
21	revenues that are to be distributed as distributive shares during	
22	that month as follows:	
23	STEP ONE: Determine the total amount of revenues that were	
24	distributed as distributive shares during that month in calendar	
25	year 1995.	
26	STEP TWO: Determine the total amount of revenue that the	
27	department has certified as distributive shares for that month	
28	under section 17 of this chapter for the calendar year.	
29	STEP THREE: Subtract the STEP ONE result from the STEP	
30	TWO result.	
31	STEP FOUR: If the STEP THREE result is less than or equal	
32	to zero (0), multiply the STEP TWO result by the ratio	
33	established under subdivision (1).	
34	STEP FIVE: Determine the ratio of:	
35	(A) the maximum permissible property tax levy under	
36	IC 6-1.1-18.5 and IC 6-1.1-18.6 for each civil taxing unit for	
37	the calendar year in which the month falls; divided by	
38	(B) the sum of the maximum permissible property tax levies	
39	under IC 6-1.1-18.5 and IC 6-1.1-18.6 for all civil taxing	
40	units of the county during the calendar year in which the	
41	month falls.	
42	STEP SIX: If the STEP THREE result is greater than zero (0),	

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1 the STEP ONE amount shall be distributed by multiplying the
 2 STEP ONE amount by the ratio established under subdivision
 3 (1).
 4 STEP SEVEN: For each taxing unit determine the STEP FIVE
 5 ratio multiplied by the STEP TWO amount.
 6 STEP EIGHT: For each civil taxing unit determine the
 7 difference between the STEP SEVEN amount minus the
 8 product of the STEP ONE amount multiplied by the ratio
 9 established under subdivision (1). The STEP THREE excess
 10 shall be distributed as provided in STEP NINE only to the civil
 11 taxing units that have a STEP EIGHT difference greater than
 12 or equal to zero (0).
 13 STEP NINE: For the civil taxing units qualifying for a
 14 distribution under STEP EIGHT, each civil taxing unit's share
 15 equals the STEP THREE excess multiplied by the ratio of:
 16 (A) the ~~maximum permissible~~ property tax levy under
 17 ~~IC 6-1.1-18.5 and IC 6-1.1-18.6~~ for the qualifying civil
 18 taxing unit during the calendar year in which the month
 19 falls; divided by
 20 (B) the sum of the ~~maximum permissible~~ property tax levies
 21 ~~under IC 6-1.1-18.5 and IC 6-1.1-18.6~~ for all qualifying civil
 22 taxing units of the county during the calendar year in which
 23 the month falls.
 24 SECTION 20. IC 12-19-7-6 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6. (a) The county
 26 director, upon the advice of the judges of the courts with juvenile
 27 jurisdiction in the county, shall annually compile and adopt a child
 28 services budget, which must be in a form prescribed by the state board
 29 of accounts. ~~The budget may not exceed the levy limitation set forth in~~
 30 ~~IC 6-1.1-18.6.~~
 31 (b) The budget must contain an estimate of the amount of money
 32 that will be needed by the county office during the fiscal year to defray
 33 the expenses and obligations incurred by the county office in the
 34 payment of services for children adjudicated to be children in need of
 35 services or delinquent children and other related services, but not
 36 including the payment of AFDC.
 37 SECTION 21. IC 12-19-7-7 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 7. (a) The county
 39 director shall, with the assistance of the judges of courts with juvenile
 40 jurisdiction in the county and at the same time the budget is compiled
 41 and adopted, recommend to the division the tax levy that the director
 42 and judges determine will be required to raise the amount of revenue

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1 necessary to pay the expenses and obligations of the county office set
 2 forth in the budget under section 6 of this chapter. ~~However, the tax~~
 3 ~~levy may not exceed the maximum permissible levy set forth in~~
 4 ~~IC 6-1.1-18.6 and the budget may not exceed the levy limitation set~~
 5 ~~forth in IC 6-1.1-18.~~

6 (b) After the county budget has been compiled, the county director
 7 shall submit a copy of the budget and the tax levy recommended by the
 8 county director and the judges of courts with juvenile jurisdiction in the
 9 county to the division. The division shall examine the budget and the
 10 tax levy for the purpose of determining whether, in the judgment of the
 11 division:

- 12 (1) the appropriations requested in the budget will be adequate to
 13 defray the expenses and obligations incurred by the county office
 14 in the payment of child services for the next fiscal year; and
 15 (2) the tax levy recommended will yield the amount of the
 16 appropriation set forth in the budget.

17 SECTION 22. IC 12-19-7-8 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. The division
 19 may do the following after examining a budget submitted by the county
 20 office:

- 21 (1) Increase or decrease the amount of the budget or an item of
 22 the budget. ~~subject to the maximum levy set forth in~~
 23 ~~IC 6-1.1-18.6.~~
 24 (2) Approve the budget as compiled by the county director and
 25 judges of courts with juvenile jurisdiction in the county.
 26 (3) Recommend the increase or decrease of the tax levy. ~~subject~~
 27 ~~to the maximum levy set forth in IC 6-1.1-18.6.~~
 28 (4) Approve the tax levy as recommended by the county director
 29 and judges of courts with juvenile jurisdiction in the county.

30 SECTION 23. IC 12-19-7-11 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 11. In September
 32 of each year, at the time provided by law, the county fiscal body shall
 33 do the following:

- 34 (1) Make the appropriations out of the family and children's fund
 35 that are:
 36 (A) based on the budget as submitted; and
 37 (B) necessary to maintain the child services of the county for
 38 the next fiscal year. ~~subject to the maximum levy set forth in~~
 39 ~~IC 6-1.1-18.6.~~
 40 (2) Levy a tax in an amount necessary to produce the appropriated
 41 money.

42 SECTION 24. IC 12-20-25-4, AS ADDED BY P.L.2-1992,



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1 SECTION 14 (CURRENT VERSION), IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. As used in this
 3 chapter, "distressed township" means:

4 (1) a township that:

5 (A) has a valid poor relief claim that the county auditor cannot
 6 pay within thirty (30) days after the claim is approved for
 7 payment under IC 12-2-1-31 (before its repeal) or
 8 IC 12-20-20;

9 (B) has poor relief expenditures during a year that exceed the
 10 year's poor relief revenues, excluding any advances from the
 11 state and revenues from short term loans from the county or a
 12 financial institution or advances from the county from the
 13 proceeds of bonds, made or issued under:

14 (i) this article; or

15 (ii) IC 12-2-1, IC 12-2-4.5, or IC 12-2-5 (before the repeal
 16 of those statutes);

17 ~~(C) has imposed and dedicated to poor relief at least ninety~~
 18 ~~percent (90%) of the maximum permissible ad valorem~~
 19 ~~property tax levy permitted for all of the township's money~~
 20 ~~under IC 6-1.1-18.5; and~~

21 ~~(D)~~ (C) has outstanding indebtedness that exceeds one and
 22 eight-tenths percent (1.8%) of the township's assessed
 23 valuation; or

24 (2) a township that:

25 (A) has been a controlled township during any part of the
 26 preceding five (5) years;

27 (B) has a valid poor relief claim that the county auditor cannot
 28 pay within thirty (30) days after the claim is approved for
 29 payment under IC 12-2-1-31 (before its repeal) or
 30 IC 12-20-20; and

31 (C) uses advances from the county from proceeds of bonds
 32 issued under IC 12-2-1 (before its repeal) or this article.

33 SECTION 25. IC 12-20-25-4, AS AMENDED BY P.L.6-1997,
 34 SECTION 147 (DELAYED VERSION), IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 4. As used in this
 36 chapter, "distressed township" means:

37 (1) a township that:

38 (A) has a valid poor relief claim that the county auditor cannot
 39 pay within thirty (30) days after the claim is approved for
 40 payment under IC 12-2-1-31 (before its repeal) or
 41 IC 12-20-20;

42 (B) has poor relief expenditures during a year that exceed the

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1 year's poor relief revenues, excluding any advances from the
 2 state and revenues from short term loans from the county or a
 3 financial institution or advances from the county from the
 4 proceeds of bonds, made or issued under:
 5 (i) this article; or
 6 (ii) IC 12-2-1, IC 12-2-4.5, or IC 12-2-5 (before the repeal
 7 of those statutes);
 8 ~~(C)~~ has imposed and dedicated to poor relief at least ninety
 9 percent ~~(90%)~~ of the maximum permissible ad valorem
 10 property tax levy permitted for all of the township's money
 11 under ~~IC 6-1.1-18.5~~; and
 12 ~~(D)~~ (C) has outstanding indebtedness that exceeds one and
 13 eight-tenths percent (1.8%) of the township's adjusted value of
 14 taxable property in the district as determined under
 15 IC 36-1-15; or
 16 (2) a township that:
 17 (A) has been a controlled township during any part of the
 18 preceding five (5) years;
 19 (B) has a valid poor relief claim that the county auditor cannot
 20 pay within thirty (30) days after the claim is approved for
 21 payment under IC 12-2-1-31 (before its repeal) or
 22 IC 12-20-20; and
 23 (C) uses advances from the county from proceeds of bonds
 24 issued under IC 12-2-1 (before its repeal) or this article.
 25 SECTION 26. IC 12-20-25-32 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 32. (a) As soon
 27 as the management committee has completed the financial,
 28 compliance, economy, and efficiency audits required by section 15 of
 29 this chapter, the management committee shall make a report to the
 30 control board. The report must include the following:
 31 (1) The findings of the financial, compliance, economy, and
 32 efficiency audits.
 33 (2) An itemization of each creditor's claims against the distressed
 34 township that were found to be valid and reasonable.
 35 (3) An itemization of each claim that was found to be invalid.
 36 (4) An itemization of each claim that was found to be
 37 unreasonable and on which no settlement was negotiated.
 38 (5) A proposed operating budget for the township trustee's office.
 39 (6) An estimate of future operating and debt service costs for poor
 40 relief.
 41 (7) The amount of outstanding poor relief bonds issued and loans
 42 incurred by the county and advancements made by the county.

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1 (8) The ~~maximum permissible~~ poor relief levy of the township.
2 ~~under IC 6-1.1-18.5.~~

3 (b) The county fiscal body may recommend a financial plan to the
4 management committee that ensures that future revenue increases, if
5 necessary, come from sources other than ad valorem property taxes
6 imposed on property within the distressed township and will
7 accomplish the purposes set forth in section 33(a)(2) of this chapter.
8 The financial plan may include any of the options set forth in section
9 34 of this chapter. The management committee shall include any
10 submitted plan in the committee's report to the control board.

11 SECTION 27. IC 12-20-25-36 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 36. (a)
13 Notwithstanding IC 6-1.1-17, if the county fiscal body:

14 (1) adopts an ordinance under section 35(b)(2) of this chapter; or

15 (2) fails to adopt an ordinance under section 35(b) of this chapter;
16 the state board of tax commissioners shall reduce the county's general
17 fund budget and increase the distressed township's poor relief account
18 budget in an amount sufficient to satisfy the requirements of section
19 33(a)(2) of this chapter. The state board of tax commissioners shall
20 notify the county auditor and county treasurer of the county general
21 fund reduction and the county treasurer shall transfer from the county
22 general fund to the distressed township's poor relief account the amount
23 specified by the state board of tax commissioners.

24 (b) ~~Notwithstanding IC 6-1.1-18.5, if a county is required to transfer~~
25 ~~money to a distressed township's poor relief account under subsection~~
26 ~~(a), the county may not appeal for an excessive levy under~~
27 ~~IC 6-1.1-18.5 to replace money that is transferred from the county~~
28 ~~general fund.~~

29 SECTION 28. IC 12-20-25-40 IS AMENDED TO READ AS
30 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 40. The county
31 treasurer shall deposit the disbursements from the treasurer of state in
32 a county fund to be known as the county income tax poor relief control
33 fund. Notwithstanding IC 6-3.5-1.1 ~~and~~ IC 6-3.5-6, ~~and IC 6-1.1-18.5;~~
34 the county treasurer shall disburse the money in the fund in the
35 following priority:

36 (1) To ensure the payment within thirty (30) days of all valid poor
37 relief claims in the distressed township that are not covered by
38 subdivision (3).

39 (2) At the end of each calendar year, to redeem any outstanding
40 bonds issued or repay loans incurred by the county for poor relief
41 purposes under IC 12-2-4.5 (before its repeal), IC 12-2-5 (before
42 its repeal), IC 12-20-23, or IC 12-20-24 to the extent the proceeds



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1 of the bonds or loans were advanced to the distressed township.

2 (3) To pay claims approved under section 27 or 28 of this chapter
3 (or IC 12-2-14-22 or IC 12-2-14-23 before their repeal).

4 (4) As provided in IC 6-3.5-6 if the county option income tax is
5 imposed under this chapter. If the county adjusted gross income
6 tax is imposed under this chapter, to provide property tax
7 replacement credits for each civil taxing unit and school
8 corporation in the county as provided in IC 6-3.5-1.1. No part of
9 the county adjusted gross income tax revenue is considered a
10 certified share of a governmental unit as provided in
11 IC 6-3.5-1.1-15. ~~In addition, the county adjusted gross income tax~~
12 ~~revenue (except for the county adjusted gross income tax~~
13 ~~revenues that are to be treated as property tax replacements under~~
14 ~~this subdivision) is in addition to and not a part of the revenue of~~
15 ~~the township for purposes of determining the township's~~
16 ~~maximum permissible property tax levy under IC 6-1.1-18.5.~~

17 SECTION 29. IC 12-20-25-49 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 49. Each
19 distressed township shall take all action necessary to levy the maximum
20 permissible ad valorem property tax levy for poor relief. ~~permitted~~
21 ~~under IC 6-1.1-18.5.~~ If a distressed township fails to take this action,
22 the state board of tax commissioners shall adjust, in the board's
23 certificate of levies of governmental entities in the county, the
24 township's proposed levy so that the levy is the maximum permissible
25 ad valorem property tax levy.

26 SECTION 30. IC 13-21-3-12, AS AMENDED BY P.L.45-1997,
27 SECTION 13 (CURRENT VERSION), IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 12. Except as
29 provided in section 14.5 of this chapter, the powers of a district include
30 the following:

- 31 (1) The power to develop and implement a district solid waste
32 management plan under IC 13-21-5.
33 (2) The power to impose district fees on the final disposal of solid
34 waste within the district under IC 13-21-13.
35 (3) The power to receive and disburse money, if the primary
36 purpose of activities undertaken under this subdivision is to carry
37 out the provisions of this article.
38 (4) The power to sue and be sued.
39 (5) The power to plan, design, construct, finance, manage, own,
40 lease, operate, and maintain facilities for solid waste
41 management.
42 (6) The power to enter with any person into a contract or an



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1 agreement that is necessary or incidental to the management of
 2 solid waste. Contracts or agreements that may be entered into
 3 under this subdivision include those for the following:

- 4 (A) The design, construction, operation, financing, ownership,
 5 or maintenance of facilities by the district or any other person.
 6 (B) The managing or disposal of solid waste.
 7 (C) The sale or other disposition of materials or products
 8 generated by a facility.

9 Notwithstanding any other statute, the maximum term of a
 10 contract or an agreement described in this subdivision may not
 11 exceed forty (40) years.

12 (7) The power to enter into agreements for the leasing of facilities
 13 in accordance with IC 36-1-10 or IC 36-9-30.

14 (8) The power to purchase, lease, or otherwise acquire real or
 15 personal property for the management or disposal of solid waste.

16 (9) The power to sell or lease any facility or part of a facility to
 17 any person.

18 (10) The power to make and contract for plans, surveys, studies,
 19 and investigations necessary for the management or disposal of
 20 solid waste.

21 (11) The power to enter upon property to make surveys,
 22 soundings, borings, and examinations.

23 (12) The power to:

- 24 (A) accept gifts, grants, loans of money, other property, or
 25 services from any source, public or private; and
 26 (B) comply with the terms of the gift, grant, or loan.

27 (13) The power to levy a tax within the district to pay costs of
 28 operation in connection with solid waste management, subject to
 29 the following:

- 30 (A) Regular budget and tax levy procedures.
 31 (B) Section 16 of this chapter.

32 ~~However, except as provided in section 15 of this chapter, a~~
 33 ~~property tax rate imposed under this article may not exceed~~
 34 ~~twenty-five cents (\$0.25) on each one hundred dollars (\$100) of~~
 35 ~~assessed valuation of property in the district.~~

36 (14) The power to borrow in anticipation of taxes.

37 (15) The power to hire the personnel necessary for the
 38 management or disposal of solid waste in accordance with an
 39 approved budget and to contract for professional services.

40 (16) The power to otherwise do all things necessary for the:

- 41 (A) reduction, management, and disposal of solid waste; and
 42 (B) recovery of waste products from the solid waste stream;

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- 1 if the primary purpose of activities undertaken under this
 2 subdivision is to carry out the provisions of this article.
- 3 (17) The power to adopt resolutions that have the force of law.
 4 However, a resolution is not effective in a municipality unless the
 5 municipality adopts the language of the resolution by ordinance
 6 or resolution.
- 7 (18) The power to do the following:
- 8 (A) Implement a household hazardous waste and conditionally
 9 exempt small quantity generator (as described in 40 CFR
 10 261.5(a)) collection and disposal project.
- 11 (B) Apply for a household hazardous waste collection and
 12 disposal project grant under IC 13-20-20 and carry out all
 13 commitments contained in a grant application.
- 14 (C) Establish and maintain a program of self-insurance for a
 15 household hazardous waste and conditionally exempt small
 16 quantity generator (as described in 40 CFR 261.5(a))
 17 collection and disposal project, so that at the end of the
 18 district's fiscal year the unused and unencumbered balance of
 19 appropriated money reverts to the district's general fund only
 20 if the district's board specifically provides by resolution to
 21 discontinue the self-insurance fund.
- 22 (D) Apply for a household hazardous waste project grant as
 23 described in IC 13-20-22-2 and carry out all commitments
 24 contained in a grant application.
- 25 (19) The power to enter into an interlocal cooperation agreement
 26 under IC 36-1-7 to obtain:
- 27 (A) fiscal;
 28 (B) administrative;
 29 (C) managerial; or
 30 (D) operational;
- 31 services from a county or municipality.
- 32 (20) The power to compensate advisory committee members for
 33 attending meetings at a rate determined by the board.
- 34 (21) The power to reimburse board and advisory committee
 35 members for travel and related expenses at a rate determined by
 36 the board.
- 37 (22) In a joint district, the power to pay a fee from district money
 38 to the counties in the district in which a final disposal facility is
 39 located.
- 40 (23) The power to make grants or loans of:
- 41 (A) money;
 42 (B) property; or

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1 (C) services;
 2 to public or private recycling programs, composting programs, or
 3 any other programs that reuse any component of the waste stream
 4 as a material component of another product, if the primary
 5 purpose of activities undertaken under this subdivision is to carry
 6 out the provisions of this article.
 7 (24) The power to establish by resolution a nonreverting capital
 8 fund. A district's board may appropriate money in the fund for:
 9 (A) equipping;
 10 (B) expanding;
 11 (C) modifying; or
 12 (D) remodeling;
 13 an existing facility. Expenditures from a capital fund established
 14 under this subdivision must further the goals and objectives
 15 contained in a district's solid waste management plan. Not more
 16 than five percent (5%) of the district's total annual budget for the
 17 year may be transferred to the capital fund that year. The balance
 18 in the capital fund may not exceed twenty-five percent (25%) of
 19 the district's total annual budget. If a district's board determines
 20 by resolution that a part of a capital fund will not be needed to
 21 further the goals and objectives contained in the district's solid
 22 waste management plan, that part of the capital fund may be
 23 transferred to the district's general fund, to be used to offset
 24 tipping fees, property tax revenues, or both tipping fees and
 25 property tax revenues.
 26 (25) The power to conduct promotional or educational programs
 27 that include giving awards and incentives that further the district's
 28 solid waste management plan.
 29 SECTION 31. IC 13-21-3-12, AS AMENDED BY P.L.2-1998,
 30 SECTION 52 (DELAYED VERSION), IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 12. Except as
 32 provided in section 14.5 of this chapter, the powers of a district include
 33 the following:
 34 (1) The power to develop and implement a district solid waste
 35 management plan under IC 13-21-5.
 36 (2) The power to impose district fees on the final disposal of solid
 37 waste within the district under IC 13-21-13.
 38 (3) The power to receive and disburse money, if the primary
 39 purpose of activities undertaken under this subdivision is to carry
 40 out the provisions of this article.
 41 (4) The power to sue and be sued.
 42 (5) The power to plan, design, construct, finance, manage, own,

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- 1 lease, operate, and maintain facilities for solid waste
 2 management.
- 3 (6) The power to enter with any person into a contract or an
 4 agreement that is necessary or incidental to the management of
 5 solid waste. Contracts or agreements that may be entered into
 6 under this subdivision include those for the following:
- 7 (A) The design, construction, operation, financing, ownership,
 8 or maintenance of facilities by the district or any other person.
 9 (B) The managing or disposal of solid waste.
 10 (C) The sale or other disposition of materials or products
 11 generated by a facility.
- 12 Notwithstanding any other statute, the maximum term of a
 13 contract or an agreement described in this subdivision may not
 14 exceed forty (40) years.
- 15 (7) The power to enter into agreements for the leasing of facilities
 16 in accordance with IC 36-1-10 or IC 36-9-30.
- 17 (8) The power to purchase, lease, or otherwise acquire real or
 18 personal property for the management or disposal of solid waste.
- 19 (9) The power to sell or lease any facility or part of a facility to
 20 any person.
- 21 (10) The power to make and contract for plans, surveys, studies,
 22 and investigations necessary for the management or disposal of
 23 solid waste.
- 24 (11) The power to enter upon property to make surveys,
 25 soundings, borings, and examinations.
- 26 (12) The power to:
- 27 (A) accept gifts, grants, loans of money, other property, or
 28 services from any source, public or private; and
 29 (B) comply with the terms of the gift, grant, or loan.
- 30 (13) The power to levy a tax within the district to pay costs of
 31 operation in connection with solid waste management, subject to
 32 the following:
- 33 (A) Regular budget and tax levy procedures.
 34 (B) Section 16 of this chapter.
- 35 ~~However, except as provided in section 15 of this chapter, a~~
 36 ~~property tax rate imposed under this article may not exceed eight~~
 37 ~~and thirty-three hundredths cents (\$0.0833) on each one hundred~~
 38 ~~dollars (\$100) of assessed valuation of property in the district.~~
- 39 (14) The power to borrow in anticipation of taxes.
- 40 (15) The power to hire the personnel necessary for the
 41 management or disposal of solid waste in accordance with an
 42 approved budget and to contract for professional services.

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- 1 (16) The power to otherwise do all things necessary for the:
 2 (A) reduction, management, and disposal of solid waste; and
 3 (B) recovery of waste products from the solid waste stream;
 4 if the primary purpose of activities undertaken under this
 5 subdivision is to carry out the provisions of this article.
 6 (17) The power to adopt resolutions that have the force of law.
 7 However, a resolution is not effective in a municipality unless the
 8 municipality adopts the language of the resolution by ordinance
 9 or resolution.
 10 (18) The power to do the following:
 11 (A) Implement a household hazardous waste and conditionally
 12 exempt small quantity generator (as described in 40 CFR
 13 261.5(a)) collection and disposal project.
 14 (B) Apply for a household hazardous waste collection and
 15 disposal project grant under IC 13-20-20 and carry out all
 16 commitments contained in a grant application.
 17 (C) Establish and maintain a program of self-insurance for a
 18 household hazardous waste and conditionally exempt small
 19 quantity generator (as described in 40 CFR 261.5(a))
 20 collection and disposal project, so that at the end of the
 21 district's fiscal year the unused and unencumbered balance of
 22 appropriated money reverts to the district's general fund only
 23 if the district's board specifically provides by resolution to
 24 discontinue the self-insurance fund.
 25 (D) Apply for a household hazardous waste project grant as
 26 described in IC 13-20-22-2 and carry out all commitments
 27 contained in a grant application.
 28 (19) The power to enter into an interlocal cooperation agreement
 29 under IC 36-1-7 to obtain:
 30 (A) fiscal;
 31 (B) administrative;
 32 (C) managerial; or
 33 (D) operational;
 34 services from a county or municipality.
 35 (20) The power to compensate advisory committee members for
 36 attending meetings at a rate determined by the board.
 37 (21) The power to reimburse board and advisory committee
 38 members for travel and related expenses at a rate determined by
 39 the board.
 40 (22) In a joint district, the power to pay a fee from district money
 41 to the counties in the district in which a final disposal facility is
 42 located.

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- 1 (23) The power to make grants or loans of:
 2 (A) money;
 3 (B) property; or
 4 (C) services;
 5 to public or private recycling programs, composting programs, or
 6 any other programs that reuse any component of the waste stream
 7 as a material component of another product, if the primary
 8 purpose of activities undertaken under this subdivision is to carry
 9 out the provisions of this article.
- 10 (24) The power to establish by resolution a nonreverting capital
 11 fund. A district's board may appropriate money in the fund for:
 12 (A) equipping;
 13 (B) expanding;
 14 (C) modifying; or
 15 (D) remodeling;
 16 an existing facility. Expenditures from a capital fund established
 17 under this subdivision must further the goals and objectives
 18 contained in a district's solid waste management plan. Not more
 19 than five percent (5%) of the district's total annual budget for the
 20 year may be transferred to the capital fund that year. The balance
 21 in the capital fund may not exceed twenty-five percent (25%) of
 22 the district's total annual budget. If a district's board determines
 23 by resolution that a part of a capital fund will not be needed to
 24 further the goals and objectives contained in the district's solid
 25 waste management plan, that part of the capital fund may be
 26 transferred to the district's general fund, to be used to offset
 27 tipping fees, property tax revenues, or both tipping fees and
 28 property tax revenues.
- 29 (25) The power to conduct promotional or educational programs
 30 that include giving awards and incentives that further the district's
 31 solid waste management plan.
- 32 SECTION 32. IC 16-23-1-28, AS ADDED BY P.L.2-1993,
 33 SECTION 6 (CURRENT VERSION), IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 28. (a) If the
 35 budget and estimate filed in the auditor's office of the county in any
 36 year shows an anticipated deficiency, the amount of the deficiency
 37 shall be set out in the copy of the budget and estimate filed, and the
 38 board shall request that the fiscal body of the county appropriate
 39 sufficient funds and levy a sufficient tax rate on the taxable property of
 40 the county to meet the deficiency. The county auditor shall, upon the
 41 basis of the request, compute the amount of money necessary to be
 42 appropriated and the amount of tax levy necessary to be made on the

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1 taxable property of the county to meet the estimated deficiency in the
2 anticipated hospital funds for the ensuing calendar year. The auditor
3 shall place the tax levy before the county fiscal body at the fiscal body's
4 annual budget meeting in September of the same year the request is
5 filed.

6 (b) The county fiscal body shall place the amount of the anticipated
7 deficiency in the county budget for the next calendar year and shall
8 levy a sufficient tax on all taxable property in the county to meet the
9 anticipated deficiency. ~~However, the tax rate fixed by the county fiscal~~
10 ~~body in any one (1) year may not exceed ten cents (\$0.10) on each one~~
11 ~~hundred dollars (\$100) of taxable property in the county.~~ The levy is
12 known as the hospital aid tax.

13 SECTION 33. IC 16-23-1-28, AS AMENDED BY P.L.6-1997,
14 SECTION 169 (DELAYED VERSION), IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 28. (a) If the budget
16 and estimate filed in the auditor's office of the county in any year shows
17 an anticipated deficiency, the amount of the deficiency shall be set out
18 in the copy of the budget and estimate filed, and the board shall request
19 that the fiscal body of the county appropriate sufficient funds and levy
20 a sufficient tax rate on the taxable property of the county to meet the
21 deficiency. The county auditor shall, upon the basis of the request,
22 compute the amount of money necessary to be appropriated and the
23 amount of tax levy necessary to be made on the taxable property of the
24 county to meet the estimated deficiency in the anticipated hospital
25 funds for the ensuing calendar year. The auditor shall place the tax levy
26 before the county fiscal body at the fiscal body's annual budget meeting
27 in September of the same year the request is filed.

28 (b) The county fiscal body shall place the amount of the anticipated
29 deficiency in the county budget for the next calendar year and shall
30 levy a sufficient tax on all taxable property in the county to meet the
31 anticipated deficiency. ~~However, the tax rate fixed by the county fiscal~~
32 ~~body in any one (1) year may not exceed three and thirty-three~~
33 ~~hundredths cents (\$0.0333) on each one hundred dollars (\$100) of~~
34 ~~taxable property in the county.~~ The levy is known as the hospital aid
35 tax.

36 SECTION 34. IC 20-1-1.3-8 IS AMENDED TO READ AS
37 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. (a) A public
38 school that receives a monetary award under this chapter may expend
39 that award for any educational purpose for that school, except:

- 40 (1) athletics;
41 (2) salaries for school personnel; or
42 (3) salary bonuses for school personnel.



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- 1 (b) A monetary award may not be used to determine
 2 ~~(1) the maximum permissible general fund ad valorem property~~
 3 ~~tax levy under IC 6-1.1-19-1.5; or~~
 4 ~~(2) the tuition support under IC 21-3-1.6~~

5 of the school corporation of which the school receiving the monetary
 6 award is a part.

7 SECTION 35. IC 20-5-17.5-2, AS AMENDED BY P.L.12-1992,
 8 SECTION 109 (CURRENT VERSION), IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. (a) This
 10 subsection does not apply to a school corporation in a county having a
 11 population of more than two hundred thousand (200,000) but less than
 12 three hundred thousand (300,000). The governing body of a school
 13 corporation may annually appropriate, from its general fund, a sum of
 14 not more than one and one-half cents (\$0.015) on each one hundred
 15 dollars (\$100) of assessed valuation in the school corporation to be
 16 paid to a historical society, subject to subsection (c).

17 (b) This subsection applies only to a school corporation in a county
 18 having a population of more than two hundred thousand (200,000) but
 19 less than three hundred thousand (300,000). To provide funding for a
 20 historical society under this section, the governing body of a school
 21 corporation may impose a tax ~~of not more than one and one-half cents~~
 22 ~~(\$0.015)~~ on each one hundred dollars (\$100) of assessed valuation in
 23 the school corporation. This tax is not subject to ~~the tax levy limitations~~
 24 ~~imposed on the school corporation by IC 6-1.1-19-1.5 or the provisions~~
 25 of IC 21-2-11-8. The school corporation shall deposit the proceeds of
 26 the tax in a fund to be known as the historical society fund. The
 27 historical society fund is separate and distinct from the school
 28 corporation's general fund and may be used only for the purpose of
 29 providing funds for a historical society under this section. Subject to
 30 subsection (c), the governing body of the school corporation may
 31 annually appropriate the money in the fund to be paid in semiannual
 32 installments to a historical society having facilities in the county.

33 (c) Before a historical society may receive payments under this
 34 section, its governing board must adopt a resolution that entitles:

- 35 (1) the governing body of the school corporation to appoint its
 36 superintendent and one (1) of its history teachers as visitors, with
 37 the privilege of attending all meetings of the society's governing
 38 board;
 39 (2) the governing body of the school corporation to nominate two
 40 (2) persons for membership on the society's governing board;
 41 (3) the school corporation to use any of the society's facilities and
 42 equipment for educational purposes consistent with the society's



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1 purposes;

2 (4) the students and teachers of the school corporation to tour the
3 society's museum, if any, free of charge; and

4 (5) the school corporation to borrow artifacts from the society's
5 collection, if any, for temporary exhibit in the schools.

6 SECTION 36. IC 20-5-17.5-2, AS AMENDED BY P.L.6-1997,
7 SECTION 180 (DELAYED VERSION), IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 2. (a) This
9 subsection does not apply to a school corporation in a county having a
10 population of more than two hundred thousand (200,000) but less than
11 three hundred thousand (300,000). The governing body of a school
12 corporation may annually appropriate, from its general fund, a sum of
13 not more than five-tenths of one cent (\$0.005) on each one hundred
14 dollars (\$100) of assessed valuation in the school corporation to be
15 paid to a historical society, subject to subsection (c).

16 (b) This subsection applies only to a school corporation in a county
17 having a population of more than two hundred thousand (200,000) but
18 less than three hundred thousand (300,000). To provide funding for a
19 historical society under this section, the governing body of a school
20 corporation may impose a tax of not more than five-tenths of one cent
21 (~~\$0.005~~) on each one hundred dollars (\$100) of assessed valuation in
22 the school corporation. This tax is not subject to ~~the tax levy limitations~~
23 ~~imposed on the school corporation by IC 6-1.1-19-1.5 or the provisions~~
24 of IC 21-2-11-8. The school corporation shall deposit the proceeds of
25 the tax in a fund to be known as the historical society fund. The
26 historical society fund is separate and distinct from the school
27 corporation's general fund and may be used only for the purpose of
28 providing funds for a historical society under this section. Subject to
29 subsection (c), the governing body of the school corporation may
30 annually appropriate the money in the fund to be paid in semiannual
31 installments to a historical society having facilities in the county.

32 (c) Before a historical society may receive payments under this
33 section, its governing board must adopt a resolution that entitles:

34 (1) the governing body of the school corporation to appoint its
35 superintendent and one (1) of its history teachers as visitors, with
36 the privilege of attending all meetings of the society's governing
37 board;

38 (2) the governing body of the school corporation to nominate two
39 (2) persons for membership on the society's governing board;

40 (3) the school corporation to use any of the society's facilities and
41 equipment for educational purposes consistent with the society's
42 purposes;



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1 (4) the students and teachers of the school corporation to tour the
2 society's museum, if any, free of charge; and

3 (5) the school corporation to borrow artifacts from the society's
4 collection, if any, for temporary exhibit in the schools.

5 SECTION 37. IC 20-5-17.5-3, AS AMENDED BY P.L.12-1992,
6 SECTION 110 (CURRENT VERSION), IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. (a) This section
8 applies to school corporations in a county containing a city having a
9 population of:

10 (1) more than one hundred fifty thousand (150,000) but less than
11 five hundred thousand (500,000);

12 (2) more than one hundred twenty thousand (120,000) but less
13 than one hundred fifty thousand (150,000);

14 (3) more than one hundred ten thousand (110,000) but less than
15 one hundred twenty thousand (120,000);

16 (4) more than ninety thousand (90,000) but less than one hundred
17 ten thousand (110,000); or

18 (5) more than seventy-five thousand (75,000) but less than ninety
19 thousand (90,000).

20 (b) In order to provide funding for an art association under this
21 section, the governing body of a school corporation may impose a tax
22 of not more than one and one-half cents (~~\$0.015~~) on each one hundred
23 dollars (\$100) of assessed valuation in the school corporation. This tax
24 is not subject to the tax levy limitations imposed on the school
25 corporation by ~~IC 6-1.1-19-1.5~~ or the provisions of IC 21-2-11-8.

26 (c) The school corporation shall deposit the proceeds of the tax
27 imposed under subsection (b) in a fund to be known as the art
28 association fund. The art association fund is separate and distinct from
29 the school corporation's general fund and may be used only for the
30 purpose of providing funds for an art association under this section.
31 The governing body of the school corporation may annually
32 appropriate the money in the fund to be paid in semiannual installments
33 to an art association having facilities in a city that is listed in subsection
34 (a), subject to subsection (d).

35 (d) Before an art association may receive payments under this
36 section, its governing board must adopt a resolution that entitles:

37 (1) the governing body of the school corporation to appoint its
38 superintendent and its director of art instruction as visitors, with
39 the privilege of attending all meetings of the association's
40 governing board;

41 (2) the governing body of the school corporation to nominate
42 persons for membership on the association's governing board,

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- 1 with at least two (2) of the nominees to be elected;
- 2 (3) the school corporation to use any of the association's facilities
- 3 and equipment for educational purposes consistent with the
- 4 association's purposes;
- 5 (4) the students and teachers of the school corporation to tour the
- 6 association's museum and galleries free of charge;
- 7 (5) the school corporation to borrow materials from the
- 8 association for temporary exhibit in the schools;
- 9 (6) the teachers of the school corporation to receive normal
- 10 instruction in the fine and applied arts at half the regular rates
- 11 charged by the association; and
- 12 (7) the school corporation to expect such exhibits in the
- 13 association's museum as will supplement the work of the students
- 14 and teachers of the corporation.

15 A copy of the resolution, certified by the president and secretary of the
 16 association, must be filed in the office of the school corporation before
 17 payments may be received.

18 (e) A resolution filed under subsection (d) need not be renewed
 19 from year to year but continues in effect until rescinded. An art
 20 association that complies with this section is entitled to continue to
 21 receive payments under this section as long as it so complies.

22 (f) Whenever more than one (1) art association in a city that is listed
 23 in subsection (a) qualifies to receive payments under this section, the
 24 governing body of the school corporation shall select the one (1) art
 25 association best qualified to perform the services described by
 26 subsection (c). A school corporation may select only one (1) art
 27 association to receive payments under this section.

28 SECTION 38. IC 20-5-17.5-3, AS AMENDED BY P.L.6-1997,
 29 SECTION 181 (DELAYED VERSION), IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 3. (a) This section
 31 applies to school corporations in a county containing a city having a
 32 population of:

- 33 (1) more than one hundred fifty thousand (150,000) but less than
- 34 five hundred thousand (500,000);
- 35 (2) more than one hundred twenty thousand (120,000) but less
- 36 than one hundred fifty thousand (150,000);
- 37 (3) more than one hundred ten thousand (110,000) but less than
- 38 one hundred twenty thousand (120,000);
- 39 (4) more than ninety thousand (90,000) but less than one hundred
- 40 ten thousand (110,000); or
- 41 (5) more than seventy-five thousand (75,000) but less than ninety
- 42 thousand (90,000).

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1 (b) In order to provide funding for an art association under this
 2 section, the governing body of a school corporation may impose a tax
 3 ~~of not more than five-tenths of one cent (\$0.005)~~ on each one hundred
 4 dollars (\$100) of assessed valuation in the school corporation. This tax
 5 is not subject to ~~the tax levy limitations imposed on the school~~
 6 ~~corporation by IC 6-1-1-19-1.5~~ or the provisions of IC 21-2-11-8.

7 (c) The school corporation shall deposit the proceeds of the tax
 8 imposed under subsection (b) in a fund to be known as the art
 9 association fund. The art association fund is separate and distinct from
 10 the school corporation's general fund and may be used only for the
 11 purpose of providing funds for an art association under this section.
 12 The governing body of the school corporation may annually
 13 appropriate the money in the fund to be paid in semiannual installments
 14 to an art association having facilities in a city that is listed in subsection
 15 (a), subject to subsection (d).

16 (d) Before an art association may receive payments under this
 17 section, its governing board must adopt a resolution that entitles:

- 18 (1) the governing body of the school corporation to appoint its
 19 superintendent and its director of art instruction as visitors, with
 20 the privilege of attending all meetings of the association's
 21 governing board;
- 22 (2) the governing body of the school corporation to nominate
 23 persons for membership on the association's governing board,
 24 with at least two (2) of the nominees to be elected;
- 25 (3) the school corporation to use any of the association's facilities
 26 and equipment for educational purposes consistent with the
 27 association's purposes;
- 28 (4) the students and teachers of the school corporation to tour the
 29 association's museum and galleries free of charge;
- 30 (5) the school corporation to borrow materials from the
 31 association for temporary exhibit in the schools;
- 32 (6) the teachers of the school corporation to receive normal
 33 instruction in the fine and applied arts at half the regular rates
 34 charged by the association; and
- 35 (7) the school corporation to expect such exhibits in the
 36 association's museum as will supplement the work of the students
 37 and teachers of the corporation.

38 A copy of the resolution, certified by the president and secretary of the
 39 association, must be filed in the office of the school corporation before
 40 payments may be received.

41 (e) A resolution filed under subsection (d) need not be renewed
 42 from year to year but continues in effect until rescinded. An art



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1 association that complies with this section is entitled to continue to
2 receive payments under this section as long as it so complies.

3 (f) Whenever more than one (1) art association in a city that is listed
4 in subsection (a) qualifies to receive payments under this section, the
5 governing body of the school corporation shall select the one (1) art
6 association best qualified to perform the services described by
7 subsection (c). A school corporation may select only one (1) art
8 association to receive payments under this section.

9 SECTION 39. IC 20-8.1-6.1-8 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. (a) As used in
11 this section, the following terms have the following meanings:

12 (1) "Class of school" refers to a classification of each school or
13 program in the transferee corporation by the grades or special
14 programs taught at the school. Generally, these classifications are
15 denominated as kindergarten, elementary school, middle school
16 or junior high school, high school, and special schools or classes,
17 such as schools or classes for special education, vocational
18 training, or career education.

19 (2) "ADM" means the following:

20 (A) For purposes of allocating to a transfer student state
21 distributions under IC 21-1-30 (primetime), "ADM" as
22 computed under IC 21-1-30-2.

23 (B) For all other purposes, "ADM" as set forth in
24 IC 21-3-1.6-1.1.

25 (3) "Pupil enrollment" means the following:

26 (A) The total number of students in kindergarten through
27 grade 12 who are enrolled in a transferee school corporation
28 on a date determined by the Indiana state board of education.

29 (B) The total number of students enrolled in a class of school
30 in a transferee school corporation on a date determined by the
31 Indiana state board of education.

32 However, a kindergarten student shall be counted under clauses
33 (A) and (B) as one-half (1/2) a student.

34 (4) "Special equipment" means equipment that during a school
35 year:

36 (A) is used only when a child with disabilities is attending
37 school;

38 (B) is not used to transport a child to or from a place where the
39 child is attending school;

40 (C) is necessary for the education of each child with
41 disabilities that uses the equipment, as determined under the
42 individualized instruction program for the child; and

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1 (D) is not used for or by any child who is not a child with
2 disabilities.

3 The Indiana state board of education may select a different date for
4 counts under subdivision (3). However, the same date shall be used for
5 all school corporations making a count for the same class of school.

6 (b) Each transferee corporation is entitled to receive for each school
7 year on account of each transferred student, except a student
8 transferred under section 3 of this chapter, transfer tuition from the
9 transferor corporation or the state as provided in this chapter. Transfer
10 tuition equals the amount determined under STEP THREE of the
11 following formula:

12 STEP ONE: Allocate to each transfer student the capital
13 expenditures for any special equipment used by the transfer
14 student and a proportionate share of the operating costs incurred
15 by the transferee school for the class of school where the transfer
16 student is enrolled.

17 STEP TWO: If the transferee school included the transfer student
18 in the transferee school's ADM for a school year, allocate to the
19 transfer student a proportionate share of the following general
20 fund revenues of the transferee school for, except as provided in
21 clause (C), the calendar year in which the school year ends:

22 (A) The following state distributions that are computed in any
23 part using ADM or other pupil count in which the student is
24 included:

- 25 (i) Primetime grant under IC 21-1-30.
- 26 (ii) Tuition support for basic programs and at-risk weights
27 under IC 21-3-1.7-8 (before January 1, 1996) and only for
28 basic programs (after December 31, 1995).
- 29 (iii) Enrollment growth grant under IC 21-3-1.7-9.5.
- 30 (iv) At-risk grant under IC 21-3-1.7-9.7.
- 31 (v) Academic honors diploma award under IC 21-3-1.7-9.8.
- 32 (vi) Vocational education grant under IC 21-3-1.8-3.
- 33 (vii) (ii) Special education grant under IC 21-3-1.8 (repealed
34 January 1, 1996) or IC 21-3-10.
- 35 (viii) (iii) The portion of the ADA flat grant that is available
36 for the payment of general operating expenses under
37 IC 21-3-4.5-2(b)(1).

38 (B) For school years beginning after June 30, 1997, property
39 tax levies.

40 (C) For school years beginning after June 30, 1997, excise tax
41 revenue (as defined in IC 21-3-1.7-2 **before its repeal**)
42 received for deposit in the calendar year in which the school



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- 1 year begins.
- 2 (D) For school years beginning after June 30, 1997, allocations
- 3 to the transferee school under IC 6-3.5.
- 4 STEP THREE: Determine the greater of:
- 5 (A) zero (0); or
- 6 (B) the result of subtracting the STEP TWO amount from the
- 7 STEP ONE amount.
- 8 If a child is placed in an institution or facility in Indiana under a court
- 9 order, the institution or facility shall charge the county office of the
- 10 county of the student's legal settlement under IC 12-19-7 for the use of
- 11 the space within the institution or facility (commonly called capital
- 12 costs) that is used to provide educational services to the child based
- 13 upon a prorated per student cost.
- 14 (c) Operating costs shall be determined for each class of school
- 15 where a transfer student is enrolled. The operating cost for each class
- 16 of school is based on the total expenditures of the transferee
- 17 corporation for the class of school from its general fund expenditures
- 18 as specified in the classified budget forms prescribed by the state board
- 19 of accounts. This calculation excludes:
- 20 (1) capital outlay;
- 21 (2) debt service;
- 22 (3) costs of transportation;
- 23 (4) salaries of board members;
- 24 (5) contracted service for legal expenses; and
- 25 (6) any expenditure which is made out of the general fund from
- 26 extracurricular account receipts;
- 27 for the school year.
- 28 (d) The capital cost of special equipment for a school year is equal
- 29 to:
- 30 (1) the cost of the special equipment; divided by
- 31 (2) the product of:
- 32 (A) the useful life of the special equipment, as determined
- 33 under the rules adopted by the Indiana state board of
- 34 education; multiplied by
- 35 (B) the number of students using the special equipment during
- 36 at least part of the school year.
- 37 (e) When an item of expense or cost described in subsection (c)
- 38 cannot be allocated to a class of school, it shall be prorated to all
- 39 classes of schools on the basis of the pupil enrollment of each class in
- 40 the transferee corporation compared to the total pupil enrollment in the
- 41 school corporation.
- 42 (f) Operating costs shall be allocated to a transfer student for each

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1 school year by dividing:

- 2 (1) the transferee school corporation's operating costs for the class
3 of school in which the transfer student is enrolled; by
4 (2) the pupil enrollment of the class of school in which the
5 transfer student is enrolled.

6 When a transferred student is enrolled in a transferee corporation for
7 less than the full school year of pupil attendance, the transfer tuition
8 shall be calculated by the portion of the school year for which the
9 transferred student is enrolled. A school year of pupil attendance
10 consists of the number of days school is in session for pupil attendance.
11 A student, regardless of the student's attendance, is enrolled in a
12 transferee school unless the student is no longer entitled to be
13 transferred because of a change of residence, the student has been
14 excluded or expelled from school for the balance of the school year or
15 for an indefinite period, or the student has been confirmed to have
16 withdrawn from school. The transferor and the transferee corporation
17 may enter into written agreements concerning the amount of transfer
18 tuition due in any school year. Where an agreement cannot be reached,
19 the amount shall be determined by the Indiana state board of education,
20 and costs may be established, when in dispute, by the state board of
21 accounts.

22 (g) A transferee school shall allocate revenues described in
23 subsection (b) STEP TWO to a transfer student by dividing:

- 24 (1) the total amount of revenues received; by
25 (2) the ADM of the transferee school for the school year that ends
26 in the calendar year in which the revenues are received.

27 However, for state distributions under IC 21-1-30, IC 21-3-10, or any
28 other statute that computes the amount of a state distribution using less
29 than the total ADM of the transferee school, the transferee school shall
30 allocate the revenues to the transfer student by dividing the revenues
31 that the transferee school is eligible to receive in a calendar year by the
32 pupil count used to compute the state distribution.

33 (h) In lieu of the payments provided in subsection (b), the transferor
34 corporation or state owing transfer tuition may enter into a long term
35 contract with the transferee corporation governing the transfer of
36 students. This contract is for a maximum period of five (5) years with
37 an option to renew, and may specify a maximum number of pupils to
38 be transferred and fix a method for determining the amount of transfer
39 tuition and the time of payment, which may be different from that
40 provided in section 9 of this chapter.

41 (i) If the school corporation can meet the requirements of
42 IC 21-1-30-5, it may negotiate transfer tuition agreements with a

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1 neighboring school corporation that can accommodate additional
 2 students. Agreements under this section may be for one (1) year or
 3 longer and may fix a method for determining the amount of transfer
 4 tuition or time of payment that is different from the method, amount,
 5 or time of payment that is provided in this section or section 9 of this
 6 chapter. A school corporation may not transfer a student under this
 7 section without the prior approval of the child's parent or guardian.

8 (j) ~~If a school corporation experiences a net financial impact with~~
 9 ~~regard to transfer tuition that is negative for a particular school year as~~
 10 ~~described in IC 6-1.1-19-5.1, the school corporation may appeal for an~~
 11 ~~excessive levy as provided under IC 6-1.1-19-5.1.~~

12 SECTION 40. IC 20-8.1-6.5-4 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) Where a
 14 transfer is ordered to commence in a school year, where the transferor
 15 corporation has net additional costs over savings (on account of any
 16 transfer ordered) allocable to the calendar year in which the school year
 17 begins, and where the transferee corporation has no budgeted funds for
 18 such net additional costs, they may be recovered by one (1) or more of
 19 the following methods in addition to any other methods provided by
 20 applicable law:

21 (1) An emergency loan made pursuant to IC 20-5-4-6 to be paid,
 22 however, out of the debt service levy and fund, or a loan from any
 23 state fund made available therefor.

24 (2) An advance in such calendar year of state funds, which would
 25 otherwise become payable to the transferee corporation after such
 26 calendar year pursuant to applicable law.

27 (3) A grant or grants in such calendar year from any funds of the
 28 state made available therefor.

29 (b) The net additional costs shall be certified by the state board of
 30 tax commissioners, and any grant shall be made solely after affirmative
 31 recommendation of the ~~tax control board created by IC 6-1.1-19-4.1.~~
 32 ~~Repayment of any advance or loan from the state shall be made in~~
 33 ~~accordance with IC 6-1.1-19-4.5(d). The use of any of the methods~~
 34 ~~enumerated above shall not subject the transferor corporation to the~~
 35 ~~provisions of IC 6-1.1-19-4.7. state board of tax commissioners.~~

36 SECTION 41. IC 20-14-13-12, AS ADDED BY P.L.343-1989(ss),
 37 SECTION 11 (CURRENT VERSION), IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 12. To provide for
 39 the capital projects fund, the library board may, for each year in which
 40 a plan adopted under section 5 of this chapter is in effect, impose a
 41 property tax. ~~rate that does not exceed five cents (\$0.05) on each one~~
 42 ~~hundred dollars (\$100) of assessed valuation of the library district. This~~



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1 **The** rate must be advertised in the same manner as other property tax
2 rates.

3 SECTION 42. IC 20-14-13-12, AS AMENDED BY P.L.6-1997,
4 SECTION 185 (DELAYED VERSION), IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 12. To provide for
6 the capital projects fund, the library board may, for each year in which
7 a plan adopted under section 5 of this chapter is in effect, impose a
8 property tax. ~~rate that does not exceed one and sixty-seven hundredths~~
9 ~~cents (\$0.0167) on each one hundred dollars (\$100) of assessed~~
10 ~~valuation of the library district.~~ **The** rate must be advertised in the
11 same manner as other property tax rates.

12 SECTION 43. IC 21-2-11.5-3 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. (a) ~~Subject to~~
14 ~~subsection (b)~~; Each school corporation may levy for the calendar year
15 a property tax for the school transportation fund's operating costs
16 account sufficient to pay all operating costs attributable to
17 transportation that:

18 (1) are not paid from other revenues available to the fund as
19 specified in section 4 of this chapter; and

20 (2) are listed in section 2(b)(1) through 2(b)(7) of this chapter.

21 (b) For taxes first due and payable in 1996, the property tax levy for
22 the fund's operating costs account may not exceed the amount
23 determined using the following formula:

24 **STEP ONE:** Determine the sum of the expenditures attributable
25 to operating costs listed in section 2(b)(1) through 2(b)(7) of this
26 chapter that were made by the school corporation as determined
27 by the state board of tax commissioners for all operating costs
28 attributable to transportation that are not paid from other revenues
29 available to the fund for school years ending in 1993, 1994, and
30 1995.

31 **STEP TWO:** Divide the amount determined in STEP ONE by
32 three (3).

33 **STEP THREE:** Determine the greater of:

34 (A) the STEP TWO amount; or

35 (B) the school corporation's actual transportation fund levy
36 attributable to operating costs for property taxes first due and
37 payable in 1995.

38 **STEP FOUR:** Multiply the amount determined in STEP THREE
39 by one and five-hundredths (1.05).

40 (c) For each year after 1996, the levy for the fund's operating
41 account may not exceed the levy for the previous year multiplied by the
42 assessed value growth quotient determined using the following

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1 formula:

2 STEP ONE: Determine the three (3) calendar years that most

3 immediately precede the ensuing calendar year and in which a

4 statewide general reassessment of real property does not first

5 become effective.

6 STEP TWO: Compute separately, for each of the calendar years

7 determined in STEP ONE, the quotient (rounded to the nearest

8 ten-thousandth) of the school corporation's total assessed value of

9 all taxable property in the particular calendar year, divided by the

10 school corporation's total assessed value of all taxable property in

11 the calendar year immediately preceding the particular calendar

12 year.

13 STEP THREE: Divide the sum of the three (3) quotients

14 computed in STEP TWO by three (3):

15 STEP FOUR: Determine the greater of the result computed in

16 STEP THREE or one and five-hundredths (1.05):

17 STEP FIVE: Determine the lesser of the result computed in STEP

18 FOUR or one and one-tenth (1.1):

19 If the assessed values of taxable property used in determining a school

20 corporation's property taxes that are first due and payable in a

21 particular calendar year are significantly increased over the assessed

22 values used for the immediately preceding calendar year's property

23 taxes due to the settlement of litigation concerning the general

24 reassessment of that school corporation's real property, then for

25 purposes of determining that school corporation's assessed value

26 growth quotient for an ensuing calendar year, the state board of tax

27 commissioners shall replace the quotient described in STEP TWO for

28 that particular calendar year. The state board of tax commissioners

29 shall replace that quotient with one that as accurately as possible will

30 reflect the actual growth in the school corporation's assessed values of

31 real property from the immediately preceding calendar year to that

32 particular calendar year. The maximum property levy limit computed

33 under this section for the operating account shall be reduced to reflect

34 the transfer of costs from the operating account of the transportation

35 fund to the school bus replacement account of the transportation fund

36 under section 2(e) of this chapter. The total reduction in the operating

37 account maximum property tax levy may not exceed the amount of the

38 fair market lease value of the contracted transportation service

39 expenditures paid from the operating account before the transfer.

40 (d) (b) Each school corporation may levy for the calendar year a tax

41 for the school transportation fund's school bus replacement account in

42 accordance with the school bus acquisition plan adopted under section

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1 3.1 of this chapter.

2 ~~(e)~~ (c) The tax rate and levy shall be established as a part of the
3 annual budget for the calendar year in accord with IC 6-1.1-17.

4 SECTION 44. IC 21-2-15-8 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. After a hearing
6 upon the petition under section 7 of this chapter, the state board of tax
7 commissioners shall certify its approval, disapproval, or modification
8 of the plan to the governing body and the auditor of the county. ~~The~~
9 ~~state board of tax commissioners may seek the recommendation of the~~
10 ~~school property tax control board with respect to this determination.~~
11 The action of the state board of tax commissioners with respect to the
12 plan is final.

13 SECTION 45. IC 21-2-15-11, AS AMENDED BY P.L.25-1995,
14 SECTION 78 (CURRENT VERSION), IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 11. ~~(a)~~ To provide
16 for the capital projects fund, the governing body may, for each year in
17 which a plan adopted under section 5 of this chapter is in effect, impose
18 a property tax rate that does not exceed one dollar and twenty-five
19 cents (~~\$1.25~~) on each one hundred dollars (\$100) of assessed valuation
20 of the school corporation. This actual rate must be advertised in the
21 same manner as other property tax rates.

22 ~~(b)~~ The maximum property tax rate levied by each school
23 corporation must be adjusted each time a general reassessment of
24 property takes effect.

25 ~~(c)~~ The new maximum rate under this section is the tax rate
26 determined under STEP SEVEN of the following formula:

27 STEP ONE: Determine the maximum rate for the school
28 corporation for the year preceding the year in which the general
29 reassessment takes effect.

30 STEP TWO: Determine the actual percentage increase (rounded
31 to the nearest one-hundredth percent (0.01%)) in the assessed
32 value of the taxable property from the year preceding the year the
33 general reassessment takes effect to the year that the general
34 reassessment is effective.

35 STEP THREE: Determine the three (3) calendar years that
36 immediately precede the ensuing calendar year and in which a
37 statewide general reassessment of real property does not first
38 become effective.

39 STEP FOUR: Compute separately, for each of the calendar years
40 determined in STEP THREE, the actual percentage increase
41 (rounded to the nearest one-hundredth percent (0.01%)) in the
42 assessed value of the taxable property from the preceding year.



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- 1 STEP FIVE: Divide the sum of the three (3) quotients computed
 2 in STEP FOUR by three (3):
- 3 STEP SIX: Determine the greater of the following:
- 4 (A) Zero (0):
- 5 (B) The result of the STEP TWO percentage minus the STEP
 6 FIVE percentage:
- 7 STEP SEVEN: Determine the quotient of the STEP ONE tax rate
 8 divided by the sum of one (1) plus the STEP SIX percentage
 9 increase:
- 10 (d) The state board of tax commissioners shall compute the
 11 maximum rate allowed under subsection (c) and provide the rate to
 12 each school corporation:
- 13 SECTION 46. IC 21-2-15-11, AS AMENDED BY P.L.6-1997,
 14 SECTION 193 (DELAYED VERSION), IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 11. (a) To provide
 16 for the capital projects fund, the governing body may, for each year in
 17 which a plan adopted under section 5 of this chapter is in effect, impose
 18 a property tax rate that does not exceed forty-one and sixty-seven
 19 hundredths cents (~~\$0.4167~~) on each one hundred dollars (\$100) of
 20 assessed valuation of the school corporation. This actual rate must be
 21 advertised in the same manner as other property tax rates.
- 22 (b) The maximum property tax rate levied by each school
 23 corporation must be adjusted each time a general reassessment of
 24 property takes effect:
- 25 (c) The new maximum rate under this section is the tax rate
 26 determined under STEP SEVEN of the following formula:
- 27 STEP ONE: Determine the maximum rate for the school
 28 corporation for the year preceding the year in which the general
 29 reassessment takes effect:
- 30 STEP TWO: Determine the actual percentage increase (rounded
 31 to the nearest one-hundredth percent (0.01%)) in the assessed
 32 value of the taxable property from the year preceding the year the
 33 general reassessment takes effect to the year that the general
 34 reassessment is effective:
- 35 STEP THREE: Determine the three (3) calendar years that
 36 immediately precede the ensuing calendar year and in which a
 37 statewide general reassessment of real property does not first
 38 become effective:
- 39 STEP FOUR: Compute separately, for each of the calendar years
 40 determined in STEP THREE, the actual percentage increase
 41 (rounded to the nearest one-hundredth percent (0.01%)) in the
 42 assessed value of the taxable property from the preceding year:

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1 STEP FIVE: Divide the sum of the three (3) quotients computed
2 in STEP FOUR by three (3):

3 STEP SIX: Determine the greater of the following:

4 (A) Zero (0):

5 (B) The result of the STEP TWO percentage minus the STEP
6 FIVE percentage:

7 STEP SEVEN: Determine the quotient of the STEP ONE tax rate
8 divided by the sum of one (1) plus the STEP SIX percentage
9 increase:

10 (d) The state board of tax commissioners shall compute the
11 maximum rate allowed under subsection (c) and provide the rate to
12 each school corporation:

13 SECTION 47. IC 36-2-6-18 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 18. (a) The county
15 fiscal body may, by ordinance:

16 (1) make loans for the purpose of procuring money to be used in
17 the exercise of county powers and for the payment of county debts
18 other than current running expenses, and issue bonds or other
19 county obligations to refund those loans;

20 (2) make temporary loans to meet current running expenses, in
21 anticipation of and not in excess of county revenues for the
22 current fiscal year, which shall be evidenced by tax anticipation
23 warrants of the county; and

24 (3) make loans and issue notes under subsection (d).

25 (b) An ordinance authorizing the issuance of bonds under this
26 section must state the purpose for which the bonds are issued and may
27 provide that the bonds:

28 (1) are or are not negotiable;

29 (2) bear interest at any rate;

30 (3) run not longer than twenty (20) years; and

31 (4) mature by installments payable annually or otherwise.

32 (c) An ordinance authorizing the issuance of tax anticipation
33 warrants under this section must:

34 (1) state the total amount of the issue;

35 (2) state the denomination of the warrants;

36 (3) state the time and place payable;

37 (4) state the rate of interest;

38 (5) state the funds and revenues in anticipation of which the
39 warrants are issued and out of which they are payable; and

40 (6) appropriate and pledge a sufficient amount of those revenues
41 to the punctual payment of the warrants.

42 The warrants are exempt from taxation for all purposes.



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1 (d) The county fiscal body may, by ordinance, make loans of money
2 for not more than five (5) years and issue notes for the purpose of
3 refunding those loans. The loans may be made only for the purpose of
4 procuring money to be used in the exercise of the powers of the county,
5 and the total amount of outstanding loans under this subsection may not
6 exceed five percent (5%) of the county's total tax levy in the current
7 year (excluding amounts levied to pay debt service and lease rentals).
8 Loans under this subsection shall be made in the same manner as loans
9 made under subsection (a)(1), except that:

- 10 (1) the ordinance authorizing the loans must pledge to their
- 11 payment a sufficient amount of tax revenues over the ensuing five
- 12 (5) years to provide for refunding the loans;
- 13 (2) the loans must be evidenced by notes of the county in terms
- 14 designating the nature of the consideration, the time and place
- 15 payable, and the revenues out of which they will be payable; and
- 16 (3) the interest accruing on the notes to the date of maturity may
- 17 be added to and included in their face value or be made payable
- 18 periodically, as provided in the ordinance.

19 ~~Notes issued under this subsection are not bonded indebtedness for~~
20 ~~purposes of IC 6-1.1-18.5.~~

21 (e) If a deficit is incurred for the current running expenses of the
22 county because the total of county revenues for the fiscal year is less
23 than the anticipated total, the county fiscal body shall provide for the
24 deficit in the next county tax levy.

25 SECTION 48. IC 36-3-4-22 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 22. (a) The
27 city-county legislative body may, by ordinance, make temporary loans
28 in anticipation of current revenues of the consolidated city that have
29 been levied and are being collected for the fiscal year in which the
30 loans are made. Loans under this subsection shall be made in the same
31 manner as loans under section 21 of this chapter, except that:

- 32 (1) the ordinance authorizing the loans must appropriate and
- 33 pledge to their payment a sufficient amount of the revenues in
- 34 anticipation of which they are issued and out of which they are
- 35 payable; and
- 36 (2) the loans must be evidenced by time warrants of the city in
- 37 terms designating the nature of the consideration, the time and
- 38 place payable, and the revenues in anticipation of which they are
- 39 issued and out of which they are payable.

40 (b) The city-county legislative body may, by ordinance, make loans
41 of money for not more than five (5) years and issue notes for the
42 purpose of refunding those loans. The loans may be made only for the

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1 purpose of procuring money to be used in the exercise of the powers of
 2 the consolidated city, and the total amount of outstanding loans under
 3 this subsection may not exceed five percent (5%) of the consolidated
 4 city's total tax levy in the current year (excluding amounts levied to pay
 5 debt service and lease rentals). Loans under this subsection shall be
 6 made in the same manner as loans made under section 21 of this
 7 chapter, except that:

8 (1) the ordinance authorizing the loans must pledge to their
 9 payment a sufficient amount of tax revenues over the ensuing five
 10 (5) years to provide for refunding the loans; and

11 (2) the loans must be evidenced by notes of the consolidated city
 12 in terms designating the nature of the consideration, the time and
 13 place payable, and the revenues out of which they will be payable.

14 ~~Notes issued under this subsection are not bonded indebtedness for~~
 15 ~~purposes of IC 6-1.1-18.5.~~

16 SECTION 49. IC 36-4-6-20 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 20. (a) The
 18 legislative body may, by ordinance, make loans of money for not more
 19 than five (5) years and issue notes for the purpose of refunding those
 20 loans. The loans may be made only for the purpose of procuring money
 21 to be used in the exercise of the powers of the city, and the total amount
 22 of outstanding loans under this subsection may not exceed five percent
 23 (5%) of the city's total tax levy in the current year (excluding amounts
 24 levied to pay debt service and lease rentals). Loans under this
 25 subsection shall be made in the same manner as loans made under
 26 section 19 of this chapter, except that:

27 (1) the ordinance authorizing the loans must pledge to their
 28 payment a sufficient amount of tax revenues over the ensuing five
 29 (5) years to provide for refunding the loans; and

30 (2) the loans must be evidenced by notes of the city in terms
 31 designating the nature of the consideration, the time and place
 32 payable, and the revenues out of which they will be payable.

33 ~~Notes issued under this subsection are not bonded indebtedness for~~
 34 ~~purposes of IC 6-1.1-18.5.~~

35 (b) The legislative body may, by ordinance, make loans and issue
 36 notes for the purpose of refunding those loans in anticipation of
 37 revenues of the city that are anticipated to be levied and collected
 38 during the term of the loans. The term of a loan made under this
 39 subsection may not be more than five (5) years. Loans under this
 40 subsection shall be made in the same manner as loans made under
 41 section 19 of this chapter, except that:

42 (1) the ordinance authorizing the loans must appropriate and

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1 pledge to their payment a sufficient amount of the revenues in
 2 anticipation of which they are issued and out of which they are
 3 payable; and
 4 (2) the loans must be evidenced by time warrants of the city in
 5 terms designating the nature of the consideration, the time and
 6 place payable, and the revenues in anticipation of which they are
 7 issued and out of which they are payable.

8 (c) An action to contest the validity of a loan made under this
 9 section must be brought within fifteen (15) days from the day on which
 10 the ordinance is adopted.

11 SECTION 50. IC 36-5-2-11 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 11. (a) The
 13 legislative body may issue bonds for the purpose of procuring money
 14 to be used in the exercise of the powers of the town and for the
 15 payment of town debts. However, a town may not issue bonds to
 16 procure money to pay current expenses.

17 (b) Bonds issued under this section are payable in the amounts and
 18 at the times determined by the legislative body.

19 (c) Bonds issued under this section are subject to the provisions of
 20 IC 5-1 and IC 6-1.1-20 relating to the filing of a petition requesting the
 21 issuance of bonds and giving notice of the petition, the giving of notice
 22 of a hearing on the appropriation of the proceeds of bonds, the right of
 23 taxpayers to appear and be heard on the proposed appropriation, the
 24 approval of the appropriation by the state board of tax commissioners,
 25 the right of taxpayers to remonstrate against the issuance of bonds, and
 26 the sale of bonds at public sale for not less than their par value.

27 (d) The legislative body may, by ordinance, make loans of money
 28 for not more than five (5) years and issue notes for the purpose of
 29 refunding those loans. The loans may be made only for the purpose of
 30 procuring money to be used in the exercise of the powers of the town,
 31 and the total amount of outstanding loans under this subsection may not
 32 exceed five percent (5%) of the town's total tax levy in the current year
 33 (excluding amounts levied to pay debt service and lease rentals). Loans
 34 under this subsection shall be made as follows:

35 (1) The ordinance authorizing the loans must pledge to their
 36 payment a sufficient amount of tax revenues over the ensuing five
 37 (5) years to provide for refunding the loans.

38 (2) The loans must be evidenced by notes of the town in terms
 39 designating the nature of the consideration, the time and place
 40 payable, and the revenues out of which they will be payable.

41 (3) The interest accruing on the notes to the date of maturity may
 42 be added to and included in their face value or be made payable

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1 periodically, as provided in the ordinance.

2 Notes issued under this subsection are not bonded indebtedness for
3 purposes of IC 6-1.1-18.5.

4 SECTION 51. IC 36-7-4-1318 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1318. (a) A unit
6 may not adopt an impact fee ordinance under section 1311 of this
7 chapter unless the unit has prepared or substantially updated a zone
8 improvement plan for each impact zone during the immediately
9 preceding one (1) year period. A single zone improvement plan may be
10 used for two (2) or more infrastructure types if the impact zones for the
11 infrastructure types are congruent.

12 (b) Each zone improvement plan must contain the following
13 information:

14 (1) A description of the nature and location of existing
15 infrastructure in the impact zone.

16 (2) A determination of the current level of service.

17 (3) Establishment of a community level of service. A unit may
18 provide that the unit's current level of service is the unit's
19 community level of service in the zone improvement plan.

20 (4) An estimate of the nature and location of development that is
21 expected to occur in the impact zone during the following ten (10)
22 year period.

23 (5) An estimate of the nature, location, and cost of infrastructure
24 that is necessary to provide the community level of service for the
25 development described in subdivision (4). The plan must indicate
26 the proposed timing and sequencing of infrastructure installation.

27 (6) A general description of the sources and amounts of money
28 used to pay for infrastructure during the previous five (5) years.

29 (c) If a zone improvement plan provides for raising the current level
30 of service to a higher community level of service, the plan must:

31 (1) provide for completion of the infrastructure that is necessary
32 to raise the current level of service to the community level of
33 service within the following ten (10) year period;

34 (2) indicate the nature, location, and cost of infrastructure that is
35 necessary to raise the current level of service to the community
36 level of service; and

37 (3) identify the revenue sources and estimate the amount of the
38 revenue sources that the unit intends to use to raise the current
39 level of service to the community level of service for existing
40 development. Revenue sources include, without limitation, any
41 increase in revenues available from one (1) or more of the
42 following:



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- (A) Adopting or increasing the following:
 - (i) The county adjusted gross income tax.
 - (ii) The county option income tax.
 - (iii) The county economic development income tax.
 - (iv) The annual license excise surtax.
 - (v) The wheel tax.
- (B) Imposing the property tax rate per one hundred dollars (\$100) of assessed valuation that the unit ~~may impose~~ **has imposed** to create a cumulative capital improvement fund under IC 36-9-14.5 or IC 36-9-15.5.
- (C) Transferring and reserving for infrastructure purposes other general revenues that are currently not being used to pay for capital costs of infrastructure.
- (D) Dedicating and reserving for infrastructure purposes any newly available revenues, whether from federal or state revenue sharing programs or from the adoption of newly authorized taxes.
- (d) A unit must consult with a qualified engineer licensed to perform engineering services in Indiana when the unit is preparing the portions of the zone improvement plan described in subsections (b)(1), (b)(2), (b)(5), and (c)(2).
- (e) A zone improvement plan and amendments and modifications to the zone improvement plan become effective after adoption as part of the comprehensive plan under the 500 SERIES of this chapter or adoption as part of the capital improvements program under section 503(5) of this chapter. If the unit establishing the impact fee schedule or formula and establishing the zone improvement plan is different from the unit having planning and zoning jurisdiction, the unit having planning and zoning jurisdiction shall incorporate the zone improvement plan as part of the unit's comprehensive plan and capital improvement plan.
- (f) If a unit's zone improvement plan identifies revenue sources for raising the current level of service to the community level of service, impact fees may not be assessed or collected by the unit unless:
 - (1) before the effective date of the impact fee ordinance the unit has available or has adopted the revenue sources that the zone improvement plan specifies will be in effect before the impact fee ordinance becomes effective; and
 - (2) after the effective date of the impact fee ordinance the unit continues to provide adequate funds to defray the cost of raising the current level of service to the community level of service, using revenue sources specified in the zone improvement plan or

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1 revenue sources other than impact fees.

2 SECTION 52. IC 36-7-15.1-26.9 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 26.9. (a) The
4 definitions set forth in section 26.5 of this chapter apply to this section.

5 (b) The fiscal officer of the consolidated city shall publish in the
6 newspaper in the county with the largest circulation all determinations
7 made under section 26.5 or 26.7 of this chapter that result in the
8 allowance or disallowance of credits. The publication of a
9 determination made under section 26.5 of this chapter shall be made
10 not later than June 20 of the year in which the determination is made.
11 The publication of a determination made under section 26.7 of this
12 chapter shall be made not later than December 5 of the year in which
13 the determination is made.

14 (c) If credits are granted under section 26.5(g) or 26.5(h) of this
15 chapter, whether in whole or in part, property taxes on personal
16 property (as defined in IC 6-1.1-1-11) that are equal to the aggregate
17 amounts of the credits for all taxpayers in the allocation area under
18 section 26.5(g) and 26.5(h) of this chapter shall be:

- 19 (1) allocated to the redevelopment district;
- 20 (2) paid into the special fund for that allocation area; and
- 21 (3) used for the purposes specified in section 26 of this chapter.

22 (d) The county auditor shall adjust the estimate of assessed
23 valuation that the auditor certifies under IC 6-1.1-17-1 for all taxing
24 units in which the allocation area is located. The county auditor may
25 amend this adjustment at any time before the earliest date a taxing unit
26 must publish the unit's proposed property tax rate under IC 6-1.1-17-3
27 in the year preceding the year in which the credits under section
28 26.5(g) or 26.5(h) of this chapter are paid. The auditor's adjustment to
29 the assessed valuation shall be:

- 30 (1) calculated to produce an estimated assessed valuation that will
31 offset the effect that paying personal property taxes into the
32 allocation area special fund under subsection (c) would otherwise
33 have on the ability of a taxing unit to achieve the taxing unit's tax
34 levy in the following year; and
- 35 (2) used by the county board of tax adjustment, the state board of
36 tax commissioners, and each taxing unit in determining each
37 taxing unit's tax rate and tax levy in the following year.

38 (e) The amount by which a taxing unit's levy is adjusted as a result
39 of the county auditor's adjustment of assessed valuation under
40 subsection (d), and the amount of the levy that is used to make direct
41 payments to taxpayers under section 26.5(h) of this chapter, is not part
42 of the total county tax levy under IC 6-1.1-21-2(g) and is not subject to

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1 IC 6-1.1-20.

2 (f) The ad valorem property tax levy limits imposed by
 3 IC 6-1.1-18.5-3 and IC 6-1.1-19-1.5 do not apply to ad valorem
 4 property taxes imposed that are used to offset the effect of paying
 5 personal property taxes into an allocation area special fund during the
 6 taxable year under subsection (d) or to make direct payments to
 7 taxpayers under section 26.5(h) of this chapter. For purposes of
 8 computing the ad valorem property tax levy limits imposed under
 9 IC 6-1.1-18.5-3 and IC 6-1.1-19-1.5, a taxing unit's ad valorem property
 10 tax levy for a particular calendar year does not include that part of the
 11 levy imposed to offset the effect of paying personal property taxes into
 12 an allocation area special fund under subsection (d) or to make direct
 13 payments to taxpayers under section 26.5(h) of this chapter.

14 (g) (f) Property taxes on personal property that are deposited in the
 15 allocation area special fund:

16 (1) are subject to any pledge of allocated property tax proceeds
 17 made by the redevelopment district under section 26(d) of this
 18 chapter, including but not limited to any pledge made to owners
 19 of outstanding bonds of the redevelopment district of allocated
 20 taxes from that area; and

21 (2) may not be treated as property taxes used to pay interest or
 22 principal due on debt under IC 6-1.1-21-2(g)(1)(D).

23 SECTION 53. IC 36-8-13-4 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) Each
 25 township shall annually establish a township firefighting fund which is
 26 to be the exclusive fund used by the township for the payment of costs
 27 attributable to providing fire protection or emergency services under
 28 the methods prescribed in section 3 of this chapter and for no other
 29 purposes. The money in the fund may be paid out by the township
 30 executive with the consent of the township legislative body.

31 (b) Each township may levy, for each year, a tax for the township
 32 firefighting fund. Other than a township providing fire protection or
 33 emergency services or both to municipalities in the township under
 34 section 3(b) or 3(c) of this chapter, the tax levy is on all taxable real
 35 and personal property in the township outside the corporate boundaries
 36 of municipalities. ~~Subject to the levy limitations contained in~~
 37 ~~IC 6-1.1-18.5~~, The township levy is to be in an amount sufficient to pay
 38 all costs attributable to fire protection and emergency services that are
 39 not paid from other revenues available to the fund. The tax rate and
 40 levy shall be established in accordance with the procedures set forth in
 41 IC 6-1.1-17.

42 (c) In addition to the tax levy and service charges received under



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1 IC 36-8-12-13 and IC 36-8-12-16, the executive may accept donations
 2 to the township for the purpose of firefighting and other emergency
 3 services and shall place them in the fund, keeping an accurate record
 4 of the sums received. A person may also donate partial payment of any
 5 purchase of firefighting or other emergency services equipment made
 6 by the township.

7 SECTION 54. IC 36-8-13-4.5 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4.5. (a) This
 9 section applies to a township that provides fire protection or emergency
 10 services or both to a municipality in the township under section 3(b) or
 11 3(c) of this chapter.

12 (b) With the consent of the township legislative body, the township
 13 executive shall pay the expenses for fire protection and emergency
 14 services in the township, both inside and outside the corporate
 15 boundaries of participating municipalities, from any combination of the
 16 following township funds, regardless of when the funds were
 17 established:

- 18 (1) The township firefighting fund under section 4 of this chapter.
- 19 (2) The cumulative building and equipment fund under
 20 IC 36-8-14.
- 21 (3) The debt fund under sections 6 and 6.5 of this chapter.

22 (c) ~~Subject to the levy limitations contained in IC 6-1.1-18.5,~~ The
 23 tax rate and levy for the township firefighting fund, the cumulative
 24 building and equipment fund, or the debt fund is to be in an amount
 25 sufficient to pay all costs attributable to fire protection or emergency
 26 services that are provided to the township and the participating
 27 municipalities that are not paid from other available revenues. The tax
 28 rate and levy for each fund shall be established in accordance with the
 29 procedures set forth in IC 6-1.1-17 and apply both inside and outside
 30 the corporate boundaries of participating municipalities.

31 (d) The township executive may accept donations for the purpose of
 32 firefighting and emergency services. The township executive shall
 33 place donations in the township firefighting fund. A person may donate
 34 partial payment of a purchase of firefighting or emergency services
 35 equipment made by the township.

36 SECTION 55. IC 36-8-14-4 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) To provide
 38 for the cumulative building and equipment fund established under this
 39 chapter, the legislative body may levy a tax on all taxable property
 40 within the taxing district in compliance with IC 6-1.1-41. ~~The tax rate~~
 41 ~~may not exceed ten cents (\$0.10) on each one hundred dollars (\$100)~~
 42 ~~of assessed valuation of property in the taxing district.~~



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1 (b) As the tax is collected, it shall be deposited in a qualified public
2 depository or depositories and held in a special fund to be known as the
3 "building or remodeling, firefighting, and police radio equipment fund"
4 in the case of a municipality or as the "building or remodeling and fire
5 equipment fund" in the case of a township or fire protection district.

6 SECTION 56. IC 36-8-14-4 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 4. (a) To provide for
8 the cumulative building and equipment fund established under this
9 chapter, the legislative body may levy a tax on all taxable property
10 within the taxing district in compliance with IC 6-1.1-41. ~~The tax rate~~
11 ~~may not exceed three and thirty-three hundredths cents (\$0.0333) on~~
12 ~~each one hundred dollars (\$100) of assessed valuation of property in~~
13 ~~the taxing district.~~

14 (b) As the tax is collected, it shall be deposited in a qualified public
15 depository or depositories and held in a special fund to be known as the
16 "building or remodeling, firefighting, and police radio equipment fund"
17 in the case of a municipality or as the "building or remodeling and fire
18 equipment fund" in the case of a township or fire protection district.

19 SECTION 57. IC 36-8-15-19, AS AMENDED BY P.L.32-1986,
20 SECTION 9 (CURRENT VERSION), IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 19. (a) This
22 subsection applies to a county not having a consolidated city. For the
23 purpose of raising money to fund the operation of the district, the
24 county fiscal body may impose, for property taxes first due and payable
25 during each year after the adoption of an ordinance establishing the
26 district, an ad valorem property tax levy on property within the district.
27 ~~The property tax rate for that levy may not exceed fifteen cents (\$0.15)~~
28 ~~on each one hundred dollars (\$100) of assessed valuation.~~

29 (b) This subsection applies to a county having a consolidated city.
30 The county fiscal body may elect to fund the operation of the district
31 from part of the certified distribution, if any, that the county is to
32 receive during a particular calendar year under IC 6-3.5-6-17. To make
33 such an election, the county fiscal body must adopt an ordinance before
34 September 1 of the immediately preceding calendar year. The county
35 fiscal body must specify in the ordinance the amount of the certified
36 distribution that is to be used to fund the operation of the district. If the
37 county fiscal body adopts such an ordinance, it shall immediately send
38 a copy of the ordinance to the county auditor.

39 (c) Subject to subsections (d), (e), and (f), if an ordinance or
40 resolution is adopted changing the territory covered by the district or
41 the number of public agencies served by the district, the ~~local~~
42 ~~government tax control board~~ **state board of tax commissioners** shall,



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1 for property taxes first due and payable during the year after the
 2 adoption of the ordinance, adjust the maximum permissible ad valorem
 3 property tax levy limits of the district and the units participating in the
 4 district.

5 (d) If a unit by ordinance or resolution joins the district or elects to
 6 have its public safety agencies served by the district, the ~~local~~
 7 ~~government tax control board~~ **state board of tax commissioners** shall
 8 reduce the maximum permissible ad valorem property tax levy of the
 9 unit for property taxes first due and payable during the year after the
 10 adoption of the ordinance or resolution. The reduction shall be based
 11 on the amount budgeted by the unit for public safety communication
 12 services in the year in which the ordinance was adopted. If such an
 13 ordinance or resolution is adopted, the district shall refer its proposed
 14 budget, ad valorem property tax levy, and property tax rate for the
 15 following year to the board, which shall review and set the budget,
 16 levy, and rate as though the district were covered by IC 6-1.1-18.5-7
 17 **(before its repeal)**.

18 (e) If a unit by ordinance or resolution withdraws from the district
 19 or rescinds its election to have its public safety agencies served by the
 20 district, the ~~local~~ ~~government tax control board~~ **state board of tax**
 21 **commissioners** shall reduce the maximum permissible ad valorem
 22 property tax levy of the district for property taxes first due and payable
 23 during the year after the adoption of the ordinance or resolution. The
 24 reduction shall be based on the amounts being levied by the district
 25 within that unit. If such an ordinance or resolution is adopted, the unit
 26 shall refer its proposed budget, ad valorem property tax levy, and
 27 property tax rate for public safety communication services to the board,
 28 which shall review and set the budget, levy, and rate as though the unit
 29 were covered by IC 6-1.1-18.5-7 **(before its repeal)**.

30 (f) The adjustments provided for in subsections (c), (d), and (e) do
 31 not apply to a district or unit located in a particular county if the county
 32 fiscal body of that county does not impose an ad valorem property tax
 33 levy under subsection (a) to fund the operation of the district.

34 SECTION 58. IC 36-8-15-19, AS AMENDED BY P.L.6-1997,
 35 SECTION 215 (DELAYED VERSION), IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 19. (a) This
 37 subsection applies to a county not having a consolidated city. For the
 38 purpose of raising money to fund the operation of the district, the
 39 county fiscal body may impose, for property taxes first due and payable
 40 during each year after the adoption of an ordinance establishing the
 41 district, an ad valorem property tax levy on property within the district.
 42 ~~The property tax rate for that levy may not exceed five cents (\$0.05) on~~



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1 ~~each one hundred dollars (\$100) of assessed valuation.~~

2 (b) This subsection applies to a county having a consolidated city.
 3 The county fiscal body may elect to fund the operation of the district
 4 from part of the certified distribution, if any, that the county is to
 5 receive during a particular calendar year under IC 6-3.5-6-17. To make
 6 such an election, the county fiscal body must adopt an ordinance before
 7 September 1 of the immediately preceding calendar year. The county
 8 fiscal body must specify in the ordinance the amount of the certified
 9 distribution that is to be used to fund the operation of the district. If the
 10 county fiscal body adopts such an ordinance, it shall immediately send
 11 a copy of the ordinance to the county auditor.

12 (c) Subject to subsections (d), (e), and (f), if an ordinance or
 13 resolution is adopted changing the territory covered by the district or
 14 the number of public agencies served by the district, the ~~local~~
 15 ~~government tax control board~~ **state board of tax commissioners** shall,
 16 for property taxes first due and payable during the year after the
 17 adoption of the ordinance, adjust the ~~maximum permissible~~ ad valorem
 18 property tax levy ~~limits~~ of the district and the units participating in the
 19 district.

20 (d) If a unit by ordinance or resolution joins the district or elects to
 21 have its public safety agencies served by the district, the ~~local~~
 22 ~~government tax control board~~ **state board of tax commissioners** shall
 23 reduce the ~~maximum permissible~~ ad valorem property tax levy of the
 24 unit for property taxes first due and payable during the year after the
 25 adoption of the ordinance or resolution. The reduction shall be based
 26 on the amount budgeted by the unit for public safety communication
 27 services in the year in which the ordinance was adopted. If such an
 28 ordinance or resolution is adopted, the district shall refer its proposed
 29 budget, ad valorem property tax levy, and property tax rate for the
 30 following year to the board, which shall review and set the budget,
 31 levy, and rate as though the district were covered by IC 6-1.1-18.5-7
 32 **(before its repeal).**

33 (e) If a unit by ordinance or resolution withdraws from the district
 34 or rescinds its election to have its public safety agencies served by the
 35 district, the ~~local~~ ~~government tax control board~~ **state board of tax**
 36 **commissioners** shall reduce the ~~maximum permissible~~ ad valorem
 37 property tax levy of the district for property taxes first due and payable
 38 during the year after the adoption of the ordinance or resolution. The
 39 reduction shall be based on the amounts being levied by the district
 40 within that unit. If such an ordinance or resolution is adopted, the unit
 41 shall refer its proposed budget, ad valorem property tax levy, and
 42 property tax rate for public safety communication services to the board,



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1 which shall review and set the budget, levy, and rate as though the unit
2 were covered by IC 6-1.1-18.5-7 **(before its repeal)**.

3 (f) The adjustments provided for in subsections (c), (d), and (e) do
4 not apply to a district or unit located in a particular county if the county
5 fiscal body of that county does not impose an ad valorem property tax
6 levy under subsection (a) to fund the operation of the district.

7 SECTION 59. IC 36-8-19-8 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. (a) Upon the
9 adoption of identical ordinances under section 6 of this chapter, the
10 designated provider unit must establish a fire protection territory fund
11 from which all expenses of operating and maintaining the fire
12 protection services within the territory, including repairs, fees, salaries,
13 depreciation on all depreciable assets, rents, supplies, contingencies,
14 and all other expenses lawfully incurred within the territory shall be
15 paid. The purposes described in this subsection are the sole purposes
16 of the fund and money in the fund may not be used for any other
17 expenses. Except as allowed in subsections (d) and (e) and section 8.5
18 of this chapter, the provider unit is not authorized to transfer money out
19 of the fund at any time.

20 (b) The fund consists of the following:

- 21 (1) All receipts from the tax imposed under this section.
22 (2) Any money transferred to the fund by the provider unit as
23 authorized under subsection (d).

24 (c) The provider unit, with the assistance of each of the other
25 participating units, shall annually budget the necessary money to meet
26 the expenses of operation and maintenance of the fire protection
27 services within the territory, plus a reasonable operating balance, not
28 to exceed twenty percent (20%) of the budgeted expenses. After
29 estimating expenses and receipts of money, the provider unit shall
30 establish the tax levy required to fund the estimated budget. ~~The tax~~
31 ~~under this section is not subject to the tax levy limitations imposed on~~
32 ~~civil taxing units under IC 6-1.1-18.5.~~ The amount budgeted under this
33 subsection shall be considered a part of each of the participating unit's
34 budget.

35 (d) If the amount levied in a particular year is insufficient to cover
36 the costs incurred in providing fire protection services within the
37 territory, the provider unit may transfer from available sources to the
38 fire protection territory fund the money needed to cover those costs. In
39 this case:

- 40 (1) the levy in the following year shall be increased by the amount
41 required to be transferred; and
42 (2) the provider unit is entitled to transfer the amount described



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1 in subdivision (1) from the fund as reimbursement to the provider
2 unit.

3 (e) If the amount levied in a particular year exceeds the amount
4 necessary to cover the costs incurred in providing fire protection
5 services within the territory, the levy in the following year shall be
6 reduced by the amount of surplus money that is not transferred to the
7 equipment replacement fund established under section 8.5 of this
8 chapter. The amount that may be transferred to the equipment
9 replacement fund may not exceed five percent (5%) of the levy for that
10 fund for that year. All participating units must agree to the amount to
11 be transferred by adoption of identical ordinances specifying the
12 amount.

13 SECTION 60. IC 36-9-4-13.5 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 13.5. (a) This
15 section applies to a county having a population of more than two
16 hundred thousand (200,000) but less than three hundred thousand
17 (300,000).

18 (b) The taxing district of a public transportation corporation under
19 this section includes all the territory inside the corporate boundaries of
20 the two (2) cities in the county having the largest populations and such
21 suburban territory as provided in section 13 of this chapter.

22 (c) This section applies upon the adoption of substantially identical
23 ordinances approving subsection (b) by both:

24 (1) the public transportation corporation incorporating the
25 additional territory; and

26 (2) the legislative body of the city being added to the taxing
27 district of the public transportation corporation.

28 (d) Whenever the city in the county having the second largest
29 population becomes a part of the public transportation corporation,
30 then two (2) additional directors representing that city shall be
31 appointed to the board of directors of the corporation. The directors
32 must be residents of that city and are entitled to all of the rights,
33 privileges, powers, and duties of directors under this chapter. The
34 executive and the legislative body of that city shall each appoint one
35 (1) director. These two (2) directors must not be of the same political
36 party. The director appointed by the legislative body shall serve for a
37 term of one (1) year, and the director appointed by the executive shall
38 serve for a term of two (2) years. Upon the expiration of the respective
39 terms, successors shall be appointed in accordance with section 18 of
40 this chapter.

41 (e) If the city in the county having the second largest population
42 appropriates money to support the public transportation corporation in



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1 a particular year, and if the territory of that city subsequently becomes
 2 a part of the taxing district of the public transportation corporation in
 3 that year and is subject to a separate property tax levy for transportation
 4 services, the ~~maximum permissible~~ levy of that city for the year
 5 following the particular year used to compute the property tax levy
 6 ~~limit under IC 6-1.1-18.5~~ is decreased, and the ~~maximum permissible~~
 7 levy of the public transportation corporation for the particular year used
 8 to compute the property tax levy ~~limit under IC 6-1.1-18.5~~ is increased,
 9 by an amount equivalent to the current contract amount to be paid by
 10 that city to the public transportation corporation for transportation
 11 services provided to that city in the particular year.

12 (f) The public transportation corporation shall establish a single
 13 property tax rate applicable to the taxing district of the public
 14 transportation corporation, including the territory of the city in the
 15 county having the second largest population that is included in the
 16 public transportation corporation under this section. The initial
 17 permissible levy to be raised by this rate equals the sum of the amount
 18 raised by the levy of the public transportation corporation in the
 19 previous taxable year plus an amount equivalent to the current contract
 20 amount to be paid in the calendar year 1982 by the city in the county
 21 having the second largest population to the public transportation
 22 corporation. ~~The permissible levy for the subsequent years shall be~~
 23 ~~computed in accordance with IC 6-1.1-18.5.~~

24 (g) If the city in the county having the second largest population is
 25 excluded from the public transportation corporation in a subsequent
 26 year, and that city is no longer subject to a separate property tax levy
 27 for transportation services, the ~~maximum permissible~~ levy of the public
 28 transportation corporation for that subsequent year used to compute the
 29 property tax levy ~~limit under IC 6-1.1-18.5~~ is decreased, and the
 30 ~~maximum permissible~~ levy of that city for that subsequent year used to
 31 compute the property tax levy ~~limit under IC 6-1.1-18.5~~ is increased,
 32 by the amount of the product of the public transportation property tax
 33 rate for that subsequent year multiplied by the assessed value in that
 34 subsequent year of all taxable property in that city that is excluded from
 35 the public transportation corporation.

36 SECTION 61. THE FOLLOWING ARE REPEALED [EFFECTIVE
 37 JANUARY 1, 2000]: IC 6-1.1-17-19; IC 6-1.1-18-2; IC 6-1.1-18-3;
 38 IC 6-1.1-18-11; IC 6-1.1-18.5; IC 6-1.1-19; IC 13-21-3-15;
 39 IC 14-33-7-3; IC 21-2-12-5.1; IC 21-3-1.7; IC 21-3-1.8.

40 SECTION 62. [EFFECTIVE JANUARY 1, 2000] (a)
 41 **Notwithstanding IC 6-1.1-17-6, as amended by this act, the county**
 42 **board of tax adjustment shall review the budget, tax rate, and tax**



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1 levy of each political subdivision. The board shall revise or reduce,
2 but not increase, any budget, tax rate, or tax levy in order to limit
3 the budget to the amount of revenue to be available in the ensuing
4 budget year. However, the board may not revise or reduce a
5 budget, tax rate, or levy to limit the tax rate to the maximum
6 amount permitted under IC 6-1.1-18.

7 (b) This SECTION expires January 1, 2001.
8 SECTION 63. [EFFECTIVE JANUARY 1, 2000] (a)
9 Notwithstanding IC 6-1.1-17-16, as amended by this act, the repeal
10 of IC 6-1.1-18.5 and IC 6-1.1-19 by this act does not allow the state
11 board of tax commissioners to increase a political subdivision's
12 budget, tax rate, or tax levy to an amount that exceeds the amount
13 originally fixed by the political subdivision.

14 (b) This SECTION expires January 1, 2001.

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