

SENATE BILL No. 253

DIGEST OF INTRODUCED BILL

Citations Affected: IC 14-33-7-1.

Synopsis: Conservancy district assessments. Gives the board of directors of a conservancy district the option to impose the district's special or exceptional benefits taxes upon the assessed value of the land within the district, without regard to the assessed value of any improvements on that land. (Under current law, the special or exceptional benefits taxes apply to both the land and the improvements on the land.)

Effective: July 1, 2000.

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January 10, 2000, read first time and referred to Committee on Finance.

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Introduced

Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

SENATE BILL No. 253

A BILL FOR AN ACT to amend the Indiana Code concerning natural and cultural resources.

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

- 1 SECTION 1. IC 14-33-7-1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 1. (a) All the real
3 property in the district, except the property that is exempt under section
4 4 of this chapter, constitutes a taxing district for the purpose of levying
5 special benefit taxes to pay for the following:
6 (1) The expenses of establishing the district.
7 (2) General preliminary and administrative expenses.
8 (3) The expenses of preparing the district plan.
9 (4) The expenses of putting the district plan into operation by
10 constructing the necessary works.
11 (5) The expenses of operating and maintaining the district.
12 (b) The special tax:
13 (1) equals the amount of benefits received; and
14 (2) must be based on return for the benefits.
15 (c) **If the board determines that the district's works of**
16 **improvement benefit the real estate in the district independent of**
17 **and regardless of the existence of any improvements on that real**



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1 **estate, the board of directors may, by a majority vote, determine**
2 **that any special or exceptional benefits tax implemented by the**
3 **district shall be imposed only upon the assessed valuation of the**
4 **real estate and not upon the assessed valuation of the**
5 **improvements. If the board makes such a determination, the board**
6 **shall notify the county auditor, who shall limit the assessed**
7 **valuation upon which the district's special or exceptional benefits**
8 **tax is imposed to the assessed valuation of the real estate without**
9 **regard to improvements.**

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