

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1507 be amended to read as follows:

- 1 Page 3, between lines 32 and 33, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-18-12, AS AMENDED BY P.L.146-2008,
- 3 SECTION 168, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2011]: Sec. 12. (a) For purposes of this section,
- 5 "maximum rate" refers to the maximum:
- 6 (1) property tax rate or rates; or
- 7 (2) special benefits tax rate or rates;
- 8 referred to in the statutes listed in subsection (d).
- 9 (b) The maximum rate for taxes first due and payable after 2003 is
- 10 the maximum rate that would have been determined under subsection
- 11 (e) for taxes first due and payable in 2003 if subsection (e) had applied
- 12 for taxes first due and payable in 2003.
- 13 (c) The maximum rate must be adjusted each year to account for the
- 14 change in assessed value of real property that results from:
- 15 (1) an annual adjustment of the assessed value of real property
- 16 under IC 6-1.1-4-4.5; or
- 17 (2) a general reassessment of real property under IC 6-1.1-4-4.
- 18 (d) The statutes to which subsection (a) refers are:
- 19 (1) IC 8-10-5-17;
- 20 (2) IC 8-22-3-11;
- 21 (3) IC 8-22-3-25;
- 22 (4) IC 12-29-1-1;
- 23 (5) IC 12-29-1-2;
- 24 (6) IC 12-29-1-3;

- 1 (7) IC 12-29-3-6;
- 2 (8) IC 13-21-3-12;
- 3 (9) IC 13-21-3-15;
- 4 (10) IC 14-27-6-30;
- 5 (11) IC 14-33-7-3;
- 6 (12) IC 14-33-21-5;
- 7 (13) IC 15-14-7-4;
- 8 (14) IC 15-14-9-1;
- 9 (15) IC 15-14-9-2;
- 10 (16) IC 16-20-2-18;
- 11 (17) IC 16-20-4-27;
- 12 (18) IC 16-20-7-2;
- 13 (19) IC 16-22-14;
- 14 (20) IC 16-23-1-29;
- 15 (21) IC 16-23-3-6;
- 16 (22) IC 16-23-4-2;
- 17 (23) IC 16-23-5-6;
- 18 (24) IC 16-23-7-2;
- 19 (25) IC 16-23-8-2;
- 20 (26) IC 16-23-9-2;
- 21 (27) IC 16-41-15-5;
- 22 (28) IC 16-41-33-4;
- 23 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
- 24 (30) IC 20-46-6-5;
- 25 (31) IC 20-49-2-10;
- 26 (32) IC 36-1-19-1;
- 27 (33) IC 23-14-66-2;
- 28 (34) IC 23-14-67-3;
- 29 (35) IC 36-7-13-4;
- 30 (36) IC 36-7-14-28;
- 31 (37) IC 36-7-15.1-16;
- 32 (38) IC 36-8-19-8.5;
- 33 (39) IC 36-9-6.1-2;
- 34 (40) IC 36-9-17.5-4;
- 35 (41) IC 36-9-27-73;
- 36 (42) IC 36-9-29-31;
- 37 (43) IC 36-9-29.1-15;
- 38 **(44) IC 36-10-3-21.5;**
- 39 ~~(44)~~ **(45)** IC 36-10-6-2;
- 40 ~~(45)~~ **(46)** IC 36-10-7-7;
- 41 ~~(46)~~ **(47)** IC 36-10-7-8;
- 42 ~~(47)~~ **(48)** IC 36-10-7.5-19;
- 43 ~~(48)~~ **(49)** IC 36-10-13-5;
- 44 ~~(49)~~ **(50)** IC 36-10-13-7;
- 45 ~~(50)~~ **(51)** IC 36-10-14-4;
- 46 ~~(51)~~ **(52)** IC 36-12-7-7;

- 1           ~~(52)~~ **(53)** IC 36-12-7-8;  
 2           ~~(53)~~ **(54)** IC 36-12-12-10; and  
 3           ~~(54)~~ **(55)** any statute enacted after December 31, 2003, that:  
 4           (A) establishes a maximum rate for any part of the:  
 5           (i) property taxes; or  
 6           (ii) special benefits taxes;  
 7           imposed by a political subdivision; and  
 8           (B) does not exempt the maximum rate from the adjustment  
 9           under this section.  
 10          (e) The new maximum rate under a statute listed in subsection (d)  
 11          is the tax rate determined under STEP SEVEN of the following STEPS:  
 12          STEP ONE: Determine the maximum rate for the political  
 13          subdivision levying a property tax or special benefits tax under  
 14          the statute for the year preceding the year in which the annual  
 15          adjustment or general reassessment takes effect.  
 16          STEP TWO: Determine the actual percentage increase (rounded  
 17          to the nearest one-hundredth percent (0.01%)) in the assessed  
 18          value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the  
 19          taxable property from the year preceding the year the annual  
 20          adjustment or general reassessment takes effect to the year that  
 21          the annual adjustment or general reassessment takes effect.  
 22          STEP THREE: Determine the three (3) calendar years that  
 23          immediately precede the ensuing calendar year and in which a  
 24          statewide general reassessment of real property does not first take  
 25          effect.  
 26          STEP FOUR: Compute separately, for each of the calendar years  
 27          determined in STEP THREE, the actual percentage increase  
 28          (rounded to the nearest one-hundredth percent (0.01%)) in the  
 29          assessed value (before the adjustment, if any, under  
 30          IC 6-1.1-4-4.5) of the taxable property from the preceding year.  
 31          STEP FIVE: Divide the sum of the three (3) quotients computed  
 32          in STEP FOUR by three (3).  
 33          STEP SIX: Determine the greater of the following:  
 34          (A) Zero (0).  
 35          (B) The result of the STEP TWO percentage minus the STEP  
 36          FIVE percentage.  
 37          STEP SEVEN: Determine the quotient of the STEP ONE tax rate  
 38          divided by the sum of one (1) plus the STEP SIX percentage  
 39          increase.  
 40          (f) The department of local government finance shall compute the  
 41          maximum rate allowed under subsection (e) and provide the rate to  
 42          each political subdivision with authority to levy a tax under a statute  
 43          listed in subsection (d).  
 44          SECTION 3. IC 6-1.1-18.5-9.6 IS ADDED TO THE INDIANA  
 45          CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 46          [EFFECTIVE UPON PASSAGE]: **Sec. 9.6. (a) This section applies to**

- 1 a park district established under IC 36-10-15.
- 2 (b) The ad valorem property tax levy limits imposed by section
- 3 3 of this chapter do not apply to ad valorem property taxes
- 4 imposed by a park district under IC 36-10-3-21.5. For purposes of
- 5 computing the ad valorem property tax levy limit imposed on a
- 6 park district under section 3 of this chapter, the park district's ad
- 7 valorem property tax levy for a particular calendar year does not
- 8 include the part of the levy imposed under IC 36-10-3-21.5."
- 9 Page 6, line 28, delete "The" and insert "Except as provided in
- 10 IC 36-10-15-6.5, the".
- 11 Page 7, line 18, delete "January 1, 2012." and insert "July 1, 2011
- 12 (unless the park district is not established, as provided in
- 13 IC 36-10-15-6.5)."
- 14 Page 7, line 38, delete "January 1," and insert "July 1, 2011. The
- 15 commission shall in 2011 adopt the initial budget and tax levy of
- 16 the park district for 2012. However, during 2011, the commission
- 17 has no other powers and duties related to parks and recreation."
- 18 Page 7, line 39, delete "2012."
- 19 Page 7, line 40, delete "the first Monday in January," and insert
- 20 "June 30,".
- 21 Page 15, line 37, after "may" insert "each year".
- 22 Page 15, line 39, delete "each year." and insert "in 2012."
- 23 Page 22, line 39, delete "The" and insert "Except as provided in
- 24 section 6.5 of this chapter, the".
- 25 Page 22, line 42, delete "On" and insert "Except as provided in
- 26 section 6.5 of this chapter, on".
- 27 Page 23, between lines 26 and 27, begin a new paragraph and insert:
- 28 "(d) Except as provided in section 6.5 of this chapter, the
- 29 commission shall in 2011 adopt the initial budget and tax levy of
- 30 the park district for 2012. However, during 2011, the commission
- 31 has no other powers and duties related to parks and recreation.
- 32 **Sec. 6.5. Notwithstanding any other law:**
- 33 (1) a park district is not established under this chapter;
- 34 (2) a commission is not established for the park district;
- 35 (3) no existing parks departments in the county are abolished;
- 36 (4) no transfer of park powers, duties, property, and
- 37 obligations may occur under this chapter; and
- 38 (5) no property tax levies shall be adjusted under this chapter;
- 39 if before July 1, 2011, a majority of the members elected to the
- 40 fiscal body of the city of New Albany adopt a resolution providing
- 41 that the park district shall not be established under this chapter, or
- 42 before July 1, 2011, a majority of the members elected to the fiscal
- 43 body of Floyd County adopt a resolution providing that the park
- 44 district shall not be established under this chapter."
- 45 Page 24, line 18, delete "On" and insert "Except as provided in
- 46 section 6.5 of this chapter, on".

- 1 Page 24, line 33, after "to" insert "**the result of**".
- 2 Page 24, line 34, after "(\$1,000,000)" delete "." and insert "**minus**
- 3 **the amount of any excise taxes, county income taxes, or financial**
- 4 **institutions tax that the department of local government finance**
- 5 **estimates that the park district will receive in 2012.**".
- 6 Page 25, line 4, delete "one million one hundred fifty thousand
- 7 dollars (\$1,150,000)." and insert "**the result of one hundred fifty**
- 8 **thousand dollars (\$150,000) plus an amount equal to the amount of**
- 9 **the park district's maximum permissible ad valorem property tax**
- 10 **levy determined under subsection (a) for property taxes first due**
- 11 **and payable in 2012.**".
- 12 Renumber all SECTIONS consecutively.  
(Reference is to HB 1507 as printed February 18, 2011.)

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Representative Clere