



Reprinted
March 29, 2011

HOUSE BILL No. 1507

DIGEST OF HB 1507 (Updated March 28, 2011 5:34 pm - DI 73)

Citations Affected: IC 5-4; IC 6-1.1; IC 36-10; noncode.

Synopsis: Floyd County park district. Establishes a Floyd County park district on January 1, 2012, unless certain action is taken by the fiscal body of the city of New Albany or by the fiscal body of Floyd County. Provides that the park district is not established if before July 1, 2011: (1) a majority of the members elected to the fiscal body of the city of New Albany adopt a resolution providing that the park district shall not be established; or (2) a majority of the members elected to the fiscal body of Floyd County adopt a resolution providing that the park district shall not be established. Provides that the district is a separate municipal corporation, the boundaries of which are coterminous with the boundaries of the county. Provides that the governing body of the district is a nine member park commission. Specifies that a member of the commission may not receive a salary or a per diem. Specifies the membership of the commission. Provides for staggered terms. Provides that (unless the district is not established because of action by the fiscal body of the city of New Albany or by the fiscal body of Floyd County) all parks departments within the county are abolished on January 1, 2012, and all property and obligations of the parks departments in the county are transferred to the district. Provides that indebtedness and pension obligations incurred by a unit before the creation of the district: (1) may not be imposed on taxpayers that were not responsible for payment of the indebtedness or pension obligations before the
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Effective: Upon passage; July 1, 2011.

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January 20, 2011, read first time and referred to Committee on Local Government.
February 17, 2011, amended, reported — Do Pass.
March 28, 2011, read second time, amended, ordered engrossed.

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district was created; and (2) must be paid by the taxpayers that were responsible for payment of the indebtedness or pension obligations before creation of the district. Provides that the park district is subject to certain provisions of the general park and recreation law. Provides that if the commission before January 1, 2022, conveys any real property that was transferred to the district by a park department upon the establishment of the district, the commission shall distribute any proceeds or other remuneration from the conveyance to the county or city from which the property was transferred. Specifies that this restriction does not apply to: (1) the conveyance of real property by the commission back to the county or city from which the property was originally transferred; or (2) the lease of real property, if that real property is leased as of December 31, 2011, for a purpose related to parks and recreation, and after December 31, 2011, the commission enters into or renews a lease of that real property for substantially the same purpose. Provides that all personnel employed by abolished park departments within the county are eligible to transfer to the district. Provides that all personnel that participate in the public employee's retirement fund (PERF) as employees of an abolished park department shall continue to participate in PERF upon becoming employed by the district. Provides that, subject to the property tax levy limits, the district may levy a tax annually on the taxable property in the district for park purposes. Specifies the initial maximum permissible property tax levy for the district for property taxes first due and payable in 2012. Provides that the department of local government finance (DLGF) shall reduce the maximum permissible property tax levy for Floyd County and the maximum permissible property tax levy for the city of New Albany. Specifies that the total combined reduction is equal to the result of \$150,000 plus an amount equal to the amount of the park district's maximum permissible ad valorem property tax levy determined for property taxes first due and payable in 2012. Requires the DLGF to compute the portion of the reduction to be applied to Floyd County and the portion of the reduction to be applied to the city of New Albany so that a levy reduction would not by itself, after considering the elimination of the existing county property tax levy for park purposes and considering the total amount of property taxes that may be imposed in the county by the district, result in a change in the total tax rate imposed on any taxpayer in Floyd County. Provides that the members of the park district commission shall be appointed before July 1, 2011 (unless the park district shall not be established because of the adoption of a resolution by the fiscal body of the city of New Albany or Floyd County). Provides that the park district commission shall in 2011 adopt the initial budget and tax levy of the park district for 2012. Specifies that during 2011 the commission has no other powers and duties related to parks and recreation. Provides that the commission may purchase a blanket bond or a crime insurance policy to cover the faithful performance of all employees, commission members, and persons acting on behalf of the district.

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Reprinted
March 29, 2011

First Regular Session 117th General Assembly (2011)

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 2010 Regular Session of the General Assembly.

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HOUSE BILL No. 1507

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

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

- 1 SECTION 1. IC 5-4-1-18, AS AMENDED BY P.L.176-2009,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 18. (a) Except as provided in subsection (b),
4 the following city, town, county, or township officers and employees
5 shall file an individual surety bond:
6 (1) City judges, controllers, clerks, and clerk-treasurers.
7 (2) Town judges and clerk-treasurers.
8 (3) Auditors, treasurers, recorders, surveyors, sheriffs, coroners,
9 assessors, and clerks.
10 (4) Township trustees.
11 (5) Those employees directed to file an individual bond by the
12 fiscal body of a city, town, or county.
13 (6) Township assessors (if any).
14 (b) The fiscal body of a city, town, county, or township may by
15 ordinance **or the commission of a park district established under**

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1 **IC 36-10-15 may by resolution** authorize the purchase of a blanket
2 bond or a crime insurance policy endorsed to include faithful
3 performance to cover the faithful performance of all employees,
4 commission members, and persons acting on behalf of the local
5 government unit, including those officers described in subsection (a).

6 (c) Except as provided in subsections (h) and (i), the fiscal bodies
7 of the respective units shall fix the amount of the bond of city
8 controllers, city clerk-treasurers, town clerk-treasurers, Barrett Law
9 fund custodians, county treasurers, county sheriffs, circuit court clerks,
10 township trustees, and conservancy district financial clerks as follows:

11 (1) The amount of annual coverage must equal thirty thousand
12 dollars (\$30,000) for each one million dollars (\$1,000,000) of
13 receipts of the officer's office during the last complete fiscal year
14 before the purchase of the bond, subject to subdivision (2).

15 (2) The amount of annual coverage may not be less than thirty
16 thousand dollars (\$30,000) nor more than three hundred thousand
17 dollars (\$300,000) unless the fiscal body approves a greater
18 amount of annual coverage for the officer or employee.

19 County auditors shall file bonds that provide annual coverage of not
20 less than thirty thousand dollars (\$30,000), as fixed by the fiscal body
21 of the county. The amount of annual coverage of the bond of any other
22 person required to file an individual bond shall be fixed by the fiscal
23 body of the unit at not less than fifteen thousand dollars (\$15,000).

24 (d) Except as provided in subsection (j), a controller of a solid waste
25 management district established under IC 13-21 or IC 13-9.5 (before
26 its repeal) shall file an individual surety bond in an amount:

27 (1) fixed by the board of directors of the solid waste management
28 district; and

29 (2) that is at least thirty thousand dollars (\$30,000) in annual
30 coverage.

31 (e) Except as provided under subsection (d), a person who is
32 required to file an individual surety bond by the board of directors of
33 a solid waste management district established under IC 13-21 or
34 IC 13-9.5 (before its repeal) shall file a bond in an amount fixed by the
35 board of directors.

36 (f) In 1982 and every four (4) years after that, the state examiner
37 shall review the bond amounts fixed under this section and report in an
38 electronic format under IC 5-14-6 to the general assembly whether
39 changes are necessary to ensure adequate and economical coverage.

40 (g) The commissioner of insurance shall prescribe the form of the
41 bonds or crime policies required by this section, in consultation with
42 the commission on public records under IC 5-15-5.1-6.

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1 (h) Notwithstanding subsection (c), the state board of accounts may
 2 fix the amount of the bond for a city controller, city clerk-treasurer,
 3 town clerk-treasurer, Barrett Law fund custodian, county treasurer,
 4 county sheriff, circuit court clerk, township trustee, or conservancy
 5 district financial clerk at an amount that exceeds thirty thousand dollars
 6 (\$30,000) for each one million dollars (\$1,000,000) of receipts of the
 7 officer's office during the last complete fiscal year before the purchase
 8 of the bond. However, the bond amount may not exceed three hundred
 9 thousand dollars (\$300,000). An increased bond amount may be
 10 established under this subsection only if the state examiner issues a
 11 report under IC 5-11-5-1 that includes a finding that the officer
 12 engaged in malfeasance, misfeasance, or nonfeasance that resulted in
 13 the misappropriation of, diversion of, or inability to account for public
 14 funds.

15 (i) Notwithstanding subsection (c), the state board of accounts may
 16 fix the amount of the bond for any person who is not described in
 17 subsection (h) and is required to file an individual bond at an amount
 18 that exceeds fifteen thousand dollars (\$15,000). An increased bond
 19 amount may be established under this subsection only if the state
 20 examiner issues a report under IC 5-11-5-1 that includes a finding that
 21 the person engaged in malfeasance, misfeasance, or nonfeasance that
 22 resulted in the misappropriation of, diversion of, or inability to account
 23 for public funds.

24 (j) Notwithstanding subsection (d), the state board of accounts may
 25 fix the amount of the bond for a controller of a solid waste management
 26 district established under IC 13-21 or IC 13-9.5 (before its repeal) at an
 27 amount that exceeds thirty thousand dollars (\$30,000). An increased
 28 bond amount may be established under this subsection only if the state
 29 examiner issues a report under IC 5-11-5-1 that includes a finding that
 30 the controller engaged in malfeasance, misfeasance, or nonfeasance
 31 that resulted in the misappropriation of, diversion of, or inability to
 32 account for public funds.

33 SECTION 2. IC 6-1.1-18-12, AS AMENDED BY P.L.146-2008,
 34 SECTION 168, IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2011]: Sec. 12. (a) For purposes of this section,
 36 "maximum rate" refers to the maximum:

- 37 (1) property tax rate or rates; or
 - 38 (2) special benefits tax rate or rates;
- 39 referred to in the statutes listed in subsection (d).

40 (b) The maximum rate for taxes first due and payable after 2003 is
 41 the maximum rate that would have been determined under subsection
 42 (e) for taxes first due and payable in 2003 if subsection (e) had applied

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- 1 for taxes first due and payable in 2003.
- 2 (c) The maximum rate must be adjusted each year to account for the
- 3 change in assessed value of real property that results from:
- 4 (1) an annual adjustment of the assessed value of real property
- 5 under IC 6-1.1-4-4.5; or
- 6 (2) a general reassessment of real property under IC 6-1.1-4-4.
- 7 (d) The statutes to which subsection (a) refers are:
- 8 (1) IC 8-10-5-17;
- 9 (2) IC 8-22-3-11;
- 10 (3) IC 8-22-3-25;
- 11 (4) IC 12-29-1-1;
- 12 (5) IC 12-29-1-2;
- 13 (6) IC 12-29-1-3;
- 14 (7) IC 12-29-3-6;
- 15 (8) IC 13-21-3-12;
- 16 (9) IC 13-21-3-15;
- 17 (10) IC 14-27-6-30;
- 18 (11) IC 14-33-7-3;
- 19 (12) IC 14-33-21-5;
- 20 (13) IC 15-14-7-4;
- 21 (14) IC 15-14-9-1;
- 22 (15) IC 15-14-9-2;
- 23 (16) IC 16-20-2-18;
- 24 (17) IC 16-20-4-27;
- 25 (18) IC 16-20-7-2;
- 26 (19) IC 16-22-14;
- 27 (20) IC 16-23-1-29;
- 28 (21) IC 16-23-3-6;
- 29 (22) IC 16-23-4-2;
- 30 (23) IC 16-23-5-6;
- 31 (24) IC 16-23-7-2;
- 32 (25) IC 16-23-8-2;
- 33 (26) IC 16-23-9-2;
- 34 (27) IC 16-41-15-5;
- 35 (28) IC 16-41-33-4;
- 36 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
- 37 (30) IC 20-46-6-5;
- 38 (31) IC 20-49-2-10;
- 39 (32) IC 36-1-19-1;
- 40 (33) IC 23-14-66-2;
- 41 (34) IC 23-14-67-3;
- 42 (35) IC 36-7-13-4;

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1 (36) IC 36-7-14-28;
 2 (37) IC 36-7-15.1-16;
 3 (38) IC 36-8-19-8.5;
 4 (39) IC 36-9-6.1-2;
 5 (40) IC 36-9-17.5-4;
 6 (41) IC 36-9-27-73;
 7 (42) IC 36-9-29-31;
 8 (43) IC 36-9-29.1-15;
 9 **(44) IC 36-10-3-21.5;**
 10 ~~(44)~~ **(45)** IC 36-10-6-2;
 11 ~~(45)~~ **(46)** IC 36-10-7-7;
 12 ~~(46)~~ **(47)** IC 36-10-7-8;
 13 ~~(47)~~ **(48)** IC 36-10-7.5-19;
 14 ~~(48)~~ **(49)** IC 36-10-13-5;
 15 ~~(49)~~ **(50)** IC 36-10-13-7;
 16 ~~(50)~~ **(51)** IC 36-10-14-4;
 17 ~~(51)~~ **(52)** IC 36-12-7-7;
 18 ~~(52)~~ **(53)** IC 36-12-7-8;
 19 ~~(53)~~ **(54)** IC 36-12-12-10; and
 20 ~~(54)~~ **(55)** any statute enacted after December 31, 2003, that:
 21 (A) establishes a maximum rate for any part of the:
 22 (i) property taxes; or
 23 (ii) special benefits taxes;
 24 imposed by a political subdivision; and
 25 (B) does not exempt the maximum rate from the adjustment
 26 under this section.
 27 (e) The new maximum rate under a statute listed in subsection (d)
 28 is the tax rate determined under STEP SEVEN of the following STEPS:
 29 STEP ONE: Determine the maximum rate for the political
 30 subdivision levying a property tax or special benefits tax under
 31 the statute for the year preceding the year in which the annual
 32 adjustment or general reassessment takes effect.
 33 STEP TWO: Determine the actual percentage increase (rounded
 34 to the nearest one-hundredth percent (0.01%)) in the assessed
 35 value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the
 36 taxable property from the year preceding the year the annual
 37 adjustment or general reassessment takes effect to the year that
 38 the annual adjustment or general reassessment takes effect.
 39 STEP THREE: Determine the three (3) calendar years that
 40 immediately precede the ensuing calendar year and in which a
 41 statewide general reassessment of real property does not first take
 42 effect.

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1 STEP FOUR: Compute separately, for each of the calendar years
2 determined in STEP THREE, the actual percentage increase
3 (rounded to the nearest one-hundredth percent (0.01%)) in the
4 assessed value (before the adjustment, if any, under
5 IC 6-1.1-4-4.5) of the taxable property from the preceding year.
6 STEP FIVE: Divide the sum of the three (3) quotients computed
7 in STEP FOUR by three (3).

8 STEP SIX: Determine the greater of the following:

- 9 (A) Zero (0).
- 10 (B) The result of the STEP TWO percentage minus the STEP
11 FIVE percentage.

12 STEP SEVEN: Determine the quotient of the STEP ONE tax rate
13 divided by the sum of one (1) plus the STEP SIX percentage
14 increase.

15 (f) The department of local government finance shall compute the
16 maximum rate allowed under subsection (e) and provide the rate to
17 each political subdivision with authority to levy a tax under a statute
18 listed in subsection (d).

19 SECTION 3. IC 6-1.1-18.5-9.6 IS ADDED TO THE INDIANA
20 CODE AS A NEW SECTION TO READ AS FOLLOWS
21 [EFFECTIVE UPON PASSAGE]: **Sec. 9.6. (a) This section applies to
22 a park district established under IC 36-10-15.**

23 **(b) The ad valorem property tax levy limits imposed by section
24 3 of this chapter do not apply to ad valorem property taxes
25 imposed by a park district under IC 36-10-3-21.5. For purposes of
26 computing the ad valorem property tax levy limit imposed on a
27 park district under section 3 of this chapter, the park district's ad
28 valorem property tax levy for a particular calendar year does not
29 include the part of the levy imposed under IC 36-10-3-21.5.**

30 SECTION 4. IC 6-1.1-41-6 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. Not later than
32 noon thirty (30) days after the publication of the notice required by
33 section 3 of this chapter:

- 34 (1) at least ten (10) taxpayers in the taxing district, if the fund is
35 authorized under IC 8-10-5-17, IC 8-16-3-1, IC 8-16-3.1-4,
36 IC 14-27-6-48, IC 14-33-21-2, IC 36-8-14-2, IC 36-9-4-48, or
37 IC 36-10-4-36;
- 38 (2) at least twenty (20) taxpayers in a county served by a hospital,
39 if the fund is authorized under IC 16-22-4-1;
- 40 (3) at least thirty (30) taxpayers in a tax district, if the fund is
41 authorized under IC 36-10-3-21, **IC 36-10-3-21.5**, or
42 IC 36-10-7.5-19;

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1 (4) at least fifty (50) taxpayers in a municipality, if subdivision
 2 (1), (2), (3), or (5) does not apply; or
 3 (5) at least one hundred (100) taxpayers in the county, if the fund
 4 is authorized by IC 3-11-6;

5 may file a petition with the county auditor stating their objections to an
 6 action described in section 2 of this chapter. Upon the filing of the
 7 petition, the county auditor shall immediately certify the petition to the
 8 department of local government finance.

9 SECTION 5. IC 36-10-3-1 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. This chapter
 11 applies to the following: ~~units:~~

12 (1) ~~All counties:~~ **A county.**

13 (2) ~~All municipalities:~~

14 (2) **A municipality.**

15 (3) **A park district established under IC 36-10-15.**

16 SECTION 6. IC 36-10-3-2 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. As used in this
 18 chapter:

19 "Board" refers to a park and recreation board.

20 **"Commission" refers to a park commission established under**
 21 **IC 36-10-15.**

22 "Department" refers to a department of parks and recreation.

23 "District" means the area within the jurisdiction of:

24 (1) a department; **or**

25 (2) **a commission.**

26 SECTION 7. IC 36-10-3-3 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) **Except as**
 28 **provided in subsection (b),** the fiscal body of a unit may adopt an
 29 ordinance creating a department of parks and recreation and repealing
 30 in the ordinance or resolution prior ordinances or resolutions creating
 31 separate park and recreation authorities. The department consists of a
 32 park and recreation board, a superintendent, and other personnel that
 33 the board determines.

34 **(b) If a county in which a unit is located establishes a park**
 35 **district established under IC 36-10-15, the unit may not create a**
 36 **department of parks and recreation under this chapter.**

37 ~~(b)~~ (c) After a board has been created, all books, papers, documents,
 38 and other property of former park and recreation authorities shall be
 39 transferred to and become the property of the board.

40 SECTION 8. IC 36-10-3-4, AS AMENDED BY P.L.128-2007,
 41 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 UPON PASSAGE]: Sec. 4. (a) A city board consists of four (4)

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1 members to be appointed by the city executive. The members shall be
2 appointed on the basis of their interest in and knowledge of parks and
3 recreation, but no more than two (2) members may be affiliated with
4 the same political party. In addition, the creating ordinance may
5 provide for one (1) or two (2) ex officio members, those being:

- 6 (1) a member of the governing body of the school corporation
- 7 selected by that body;
- 8 (2) a member of the governing body of the library district selected
- 9 by that body; or
- 10 (3) both subdivisions (1) and (2).

11 (b) A town board consists of four (4) members to be appointed by
12 the town legislative body. The members shall be appointed on the basis
13 of their interest in and knowledge of parks and recreation. Except as
14 provided in section 4.1 of this chapter, not more than two (2) members
15 may be affiliated with the same political party. Members of the board
16 must be residents of the district. In addition, the creating ordinance
17 may provide for one (1) or two (2) ex officio members, those being:

- 18 (1) a member:
 - 19 (A) of the governing body of the school corporation selected
 - 20 by that body; or
 - 21 (B) designated by the governing body of the school
 - 22 corporation;
- 23 (2) a member of the governing body of the library district selected
- 24 by that body; or
- 25 (3) both subdivisions (1) and (2).

26 (c) A county board shall be appointed as follows:

- 27 (1) Two (2) members shall be appointed by the judge of the
- 28 circuit court.
- 29 (2) One (1) member shall be appointed by the county executive.
- 30 (3) Two (2) members shall be appointed by the county fiscal
- 31 body.

32 The members appointed under subdivisions (1), (2), and (3) shall be
33 appointed on the basis of their interest in and knowledge of parks and
34 recreation, but no more than one (1) member appointed under
35 subdivisions (1) and (3) may be affiliated with the same political party.
36 In a county having at least one (1) first or second class city, the creating
37 ordinance **adopted under section 3 of this chapter** must provide for
38 one (1) ex officio board member to be appointed by the executive of
39 that city. The member appointed by the city executive must be
40 affiliated with a different political party than the member appointed by
41 the county executive. However, if a county has more than one (1) such
42 city, the executives of those cities shall agree on the member. The

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1 member serves for a term coterminous with the term of the appointing
2 executive or executives.

3 (d) Ex officio members have all the rights of regular members,
4 including the right to vote. A vacancy in an ex officio position shall be
5 filled by the appointing authority.

6 (e) **This subsection also applies to a park district established**
7 **under IC 36-10-15.** Neither a municipal executive nor a member of a
8 county fiscal body, county executive, or municipal fiscal body may
9 serve on a board **or commission.**

10 (f) The creating ordinance in ~~any~~ a county **adopted under section**
11 **3 of this chapter,** may provide for:

- 12 (1) the county cooperative extension coordinator;
- 13 (2) the county extension educator; or
- 14 (3) a member of the county extension committee selected by the
15 committee;

16 to serve as an ex officio member of the county board, in addition to the
17 members provided for under subsection (c).

18 (g) The creating ordinance **adopted under section 3 of this chapter**
19 in a county having no first or second class cities may provide for a
20 member of the county board to be selected by the board of supervisors
21 of a soil and water conservation district in which a facility of the county
22 board is located. The member selected under this subsection is in
23 addition to the members provided for under subsections (c) and (f).

24 (h) **This subsection applies to a park district established under**
25 **IC 36-10-15. Except as provided in IC 36-10-15-6.5, the commission**
26 **for the park district consists of nine (9) members appointed as**
27 **follows:**

- 28 (1) **Three (3) members appointed by the county executive.**
- 29 (2) **Two (2) members appointed by the county fiscal body.**
- 30 (3) **Two (2) members appointed by the city executive.**
- 31 (4) **Two (2) members appointed by the city legislative body.**

32 **The members appointed to the commission shall be appointed on**
33 **the basis of their interest in and knowledge of parks and**
34 **recreation.**

35 SECTION 9. IC 36-10-3-5 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Initial
37 appointments to a municipal board are as follows:

- 38 (1) One (1) member for a term of one (1) year.
- 39 (2) One (1) member for a term of two (2) years.
- 40 (3) One (1) member for a term of three (3) years.
- 41 (4) One (1) member for a term of four (4) years.

42 As a term expires, each new appointment is for a four (4) year term. All

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1 terms expire on the first Monday in January, but a member continues
2 in office until **his the member's** successor is appointed.

3 (b) Initial appointments to a county board are as follows:

4 (1) The circuit court judge's appointments are for one (1) and
5 three (3) year terms, respectively.

6 (2) The county executive's appointment is for a two (2) year term.

7 (3) The county fiscal body's appointments are for two (2) and four

8 (4) year terms, respectively.

9 As a term expires, each new appointment is for a four (4) year term. All
10 terms expire on the first Monday in January, but a member continues
11 in office until **his the member's** successor is appointed.

12 (c) An appointing authority shall make initial appointments within
13 ninety (90) days after the creation of the department.

14 **(d) This subsection applies only to a park district established**
15 **under IC 36-10-15. The appointing authority shall make initial**
16 **appointments not later than July 1, 2011 (unless the park district**
17 **is not established, as provided in IC 36-10-15-6.5). Initial**
18 **appointments to a commission shall be made as follows:**

19 (1) **One (1) member appointed by the county executive for a**
20 **term of one (1) year.**

21 (2) **One (1) member appointed by the county executive for a**
22 **term of two (2) years.**

23 (3) **One (1) member appointed by the county executive for a**
24 **term of four (3) years.**

25 (4) **One (1) member appointed by the county fiscal body for a**
26 **term of four (4) years.**

27 (5) **One (1) member appointed by the county fiscal body for a**
28 **term of one (1) year.**

29 (6) **One (1) member appointed by the city executive for a term**
30 **of two (2) years.**

31 (7) **One (1) member appointed by the city executive for a term**
32 **of three (3) years.**

33 (8) **One (1) member appointed by the city legislative body for**
34 **a term of four (4) years.**

35 (9) **One (1) member appointed by the city legislative body for**
36 **a term of one (1) year.**

37 **The initial members of the commission assume office July 1, 2011.**
38 **The commission shall in 2011 adopt the initial budget, property tax**
39 **rate, and property tax levy of the park district for 2012 and shall**
40 **refer its proposed budget, property tax levy, and property tax rate**
41 **to the department of local government finance as provided in**
42 **IC 6-1.1-18.5-7. Notwithstanding IC 6-1.1-18.5-7(b), the**

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1 **commission shall impose the initial property tax levy of the park**
2 **district for 2012 even though the park district was not in existence**
3 **on March 1, 2011. However, during 2011, the commission has no**
4 **other powers and duties related to parks and recreation. As a term**
5 **expires, each new appointment is for a four (4) year term. All**
6 **terms expire on June 30, but a member continues in office until the**
7 **member's successor is appointed.**

8 ~~(d)~~ (e) If an appointment for any new term is not made by the first
9 Monday in April, the incumbent shall serve another term.

10 ~~(e)~~ (f) **This subsection also applies to a park district established**
11 **under IC 36-10-15. In making initial appointments under subsections**
12 **subsection (a), or (b), or (d), an appointing authority, in order to**
13 **provide continuity of experience and programs, shall give special**
14 **consideration to the appointment of members from previous park or**
15 **recreation boards.**

16 ~~(f)~~ (g) **This subsection also applies to a park district established**
17 **under IC 36-10-15. If a vacancy on the board occurs, the appointing**
18 **authority shall appoint a person to serve for the remainder of the**
19 **unexpired term.**

20 SECTION 10. IC 36-10-3-6 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. **This section**
22 **also applies to a park district established under IC 36-10-15. A**
23 **member may be removed only for cause, upon specific written charges**
24 **filed against him: the member. The charges shall be filed with and**
25 **heard by the appointing authority, unless the appointing authority is**
26 **bringing the charges. If the appointing authority is bringing the**
27 **charges:**

- 28 (1) the unit's fiscal body shall appoint a hearing officer; or
- 29 (2) **in the case of a park district established under**
- 30 **IC 36-10-15, the county fiscal body shall appoint a hearing**
- 31 **officer.**

32 The person to hear the charges shall fix a date for a public hearing and
33 give public notice at least ten (10) days in advance of the hearing. At
34 the hearing the member is entitled to present evidence and argument
35 and to be represented by counsel.

36 SECTION 11. IC 36-10-3-8 IS AMENDED TO READ AS
37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) **This section**
38 **also applies to a park district established under IC 36-10-15.**

39 (b) All meetings of the board or commission are open to the public.
40 The board or commission shall fix the time and place of its regular
41 meetings, but it shall meet at least quarterly.

42 ~~(b)~~ (c) Special meetings of the board or commission may be called

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1 by the president or by any two (2) members by written request to the
2 secretary. The secretary shall send to each member, at least two (2)
3 days before a special meeting, a written notice fixing the time, place,
4 and purpose of the meeting. Written notice of a special meeting is not
5 required if the time of the special meeting is fixed at a regular meeting
6 or if all members are present at the special meeting.

7 ~~(c)~~ (d) At its first regular meeting each year the board or
8 commission shall elect a president and a vice president. The vice
9 president may act as president during the absence or disability of the
10 president. The board or commission may select a secretary either from
11 within or outside its membership.

12 ~~(d)~~ (e) A majority of the members constitutes a quorum. Action of
13 the board or commission is not official unless it is authorized by at
14 least:

- 15 (1) three (3) members present and acting; or
- 16 (2) five (5) members present and acting, in the case of a park
17 district established under IC 36-10-15.

18 SECTION 12. IC 36-10-3-9.5 IS ADDED TO THE INDIANA
19 CODE AS A NEW SECTION TO READ AS FOLLOWS
20 [EFFECTIVE UPON PASSAGE]: **Sec. 9.5. (a) This section applies
21 only to a park district established under IC 36-10-15.**

22 **(b) The members of the commission may not receive a salary or
23 a per diem.**

24 **(c) The commission may authorize the payment of the actual
25 expenses incurred by a member of the commission.**

26 SECTION 13. IC 36-10-3-10.5 IS ADDED TO THE INDIANA
27 CODE AS A NEW SECTION TO READ AS FOLLOWS
28 [EFFECTIVE UPON PASSAGE]: **Sec. 10.5. This section applies only
29 to a park district established under IC 36-10-15. The commission
30 shall:**

- 31 (1) exercise general supervision of and make rules for the
32 district;
- 33 (2) establish rules governing the use of the park and
34 recreation facilities by the public;
- 35 (3) provide police protection for its property and activities,
36 either by requesting assistance from state, municipal, or
37 county police authorities, or by having specified employees
38 deputized as police officers; however, the deputized employees
39 are not eligible for police pension benefits or other
40 emoluments of police officers;
- 41 (4) appoint the necessary administrative officers of the district
42 and fix their duties;

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- 1 **(5) establish standards and qualifications for the appointment**
- 2 **of all personnel and approve their appointments without**
- 3 **regard to politics;**
- 4 **(6) make recommendations and prepare an annual report**
- 5 **concerning the operation of the commission and the status of**
- 6 **park and recreation programs in the district; and**
- 7 **(7) prepare, submit, and approve an annual budget under**
- 8 **IC 6-1.1-17.**

9 SECTION 14. IC 36-10-3-11 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) **Except as**
 11 **provided in subsection (b), this section also applies to a park**
 12 **district established under IC 36-10-15.** The board **or commission**
 13 may:

- 14 (1) enter into contracts and leases for facilities and services;
- 15 (2) contract with persons for joint use of facilities for the
- 16 operation of park and recreation programs and related services;
- 17 (3) contract with ~~another~~ **a board, a commission,** a unit, or a
- 18 school corporation for the use of park and recreation facilities or
- 19 services, and a township or school corporation may contract with
- 20 the board **or commission** for the use of park and recreation
- 21 facilities or services;
- 22 (4) acquire and dispose of real and personal property, either
- 23 within or outside Indiana;
- 24 (5) exercise the power of eminent domain under statutes available
- 25 to municipalities;
- 26 (6) sell, lease, or enter into a royalty contract for the natural or
- 27 mineral resources of land that it owns, the money received to be
- 28 deposited in a nonreverting capital fund of the board;
- 29 (7) engage in self-supporting activities as prescribed by section 22
- 30 of this chapter;
- 31 (8) contract for special and temporary services and for
- 32 professional assistance;
- 33 (9) delegate authority to perform ministerial acts in all cases
- 34 except where final action of the board is necessary;
- 35 (10) prepare, publish, and distribute reports and other materials
- 36 relating to activities authorized by this chapter;
- 37 (11) sue and be sued collectively by its legal name, as the
- 38 "_____ (unit's **or district's** name) Park and Recreation
- 39 Board", with service of process being had upon the president of
- 40 the board **or commission,** but costs may not be taxed against the
- 41 board **or commission** or its members in any action;
- 42 (12) invoke any legal, equitable, or special remedy for the

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1 enforcement of this chapter, a park or recreation ordinance, or the
2 board's **or commission's** own action taken under either; and
3 (13) release and transfer, by resolution, a part of the area over
4 which it has jurisdiction for park and recreational purposes to
5 park authorities of another unit for park and recreational purposes
6 upon petition of the park or recreation board of the acquiring unit.

7 **(b) Subsection (a)(13) does not apply to a park district**
8 **established under IC 36-10-15.**

9 ~~(b)~~ **(c)** The board **or commission** may also lease any buildings or
10 grounds belonging to the unit **or district** and located within a park to
11 a person for a period not to exceed fifty (50) years. The lease may
12 authorize the lessee to provide upon the premises educational, research,
13 veterinary, or other proper facilities for the exhibition of wild or
14 domestic animals in wildlife parks, dining facilities, swimming
15 facilities, golf courses, skating facilities, dancing facilities, amusement
16 rides generally found in amusement parks, or other recreational
17 facilities. A lease may be made for more than one (1) year only to the
18 highest and best bidder, after notice that the lease will be made has
19 been given by publication in accordance with IC 5-3-1.

20 ~~(c)~~ **(d)** Notwithstanding subsection ~~(b)~~; **(c)**, the board **or**
21 **commission** may lease buildings or grounds belonging to the unit for
22 a period of more than one (1) year without soliciting the highest and
23 best bidder or providing notice under IC 5-3-1 if:

- 24 (1) the buildings or grounds are leased to an Indiana nonprofit
25 corporation;
- 26 (2) the buildings or grounds are operated as a public golf course;
27 and
- 28 (3) the golf course remains subject to rules and regulations
29 promulgated by the board **or commission**.

30 SECTION 15. IC 36-10-3-12 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. **This section**
32 **also applies to a park district established under IC 36-10-15.** The
33 board **or commission** may sell, or order sold through a designated
34 representative, by public or private sale, any personal property that the
35 board **or commission** has declared to be surplus at a regular or special
36 meeting and has declared to have an aggregate appraised value of five
37 thousand dollars (\$5,000) or less. Whenever the board **or commission**
38 decides to sell at a private sale, the board **or commission** must employ
39 a qualified appraiser to determine a reasonable selling price for each
40 kind of surplus item and must publish, in the manner provided in
41 IC 5-3-1:

- 42 (1) the fact that a private sale will be held;

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- 1 (2) the location of the sale;
- 2 (3) the dates of the beginning and end of the sale;
- 3 (4) the time of day during which the sale will take place;
- 4 (5) the kinds of items to be sold at the sale; and
- 5 (6) the price of each kind of item, which may not be less than the
- 6 reasonable selling price determined by the qualified appraiser.

7 If the board decides to sell at a public sale, the board shall conduct the
 8 sale in the manner provided by law for the unit. **If the commission**
 9 **decides to sell at a public sale, the commission shall conduct the**
 10 **sale in the manner provided under IC 5-22-22.**

11 SECTION 16. IC 36-10-3-13 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) This
 13 subsection applies to counties and towns. **This subsection also applies**
 14 **to a park district established under IC 36-10-15.** The board **or**
 15 **commission** may appoint a superintendent of parks and recreation. The
 16 board **or commission** may not consider political affiliation in the
 17 selection of the superintendent.

18 (b) This subsection applies to cities. If a superintendent of parks and
 19 recreation is appointed, the superintendent shall be appointed under
 20 IC 36-4-9-2 without considering political affiliation.

21 (c) If there is more than one (1) superintendent of any park or
 22 recreation department involved at the time the creating ordinance is
 23 adopted, the board may appoint only one (1) superintendent for the new
 24 department.

25 (d) **This subsection also applies to a park district established**
 26 **under IC 36-10-15.** The superintendent must:

- 27 (1) be qualified by training or experience in the field of parks and
- 28 recreation; or
- 29 (2) have a certification or an advanced degree in the field of parks
- 30 and recreation.

31 (e) **This subsection also applies to a park district established**
 32 **under IC 36-10-15.** An incumbent performing park and recreation
 33 functions in a supervisory capacity at the time:

- 34 (1) a unit adopts a creating ordinance under **section 3** of this
- 35 chapter; **or**
- 36 (2) **a district is established under IC 36-10-15;**

37 is eligible for appointment as superintendent or as an assistant, but ~~he~~
 38 **the incumbent** must have the required training, experience, or
 39 certification.

40 SECTION 17. IC 36-10-3-14 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. **This section**
 42 **also applies to a park district established under IC 36-10-15.** Under

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- 1 the direction of the board **or commission** the superintendent shall:
- 2 (1) propose annually a plan for the operation of the department **or**
- 3 **district;**
- 4 (2) administer the plan as approved by the board **or commission;**
- 5 (3) supervise the general administration of the department **or the**
- 6 **district;**
- 7 (4) keep the records of the department **or district** and preserve all
- 8 papers and documents of the department **or district;**
- 9 (5) recommend persons for appointment as assistants if the board
- 10 **or commission** determines there is a need;
- 11 (6) appoint the employees of the department **or district**, subject
- 12 to the approval of the board **or commission** according to the
- 13 standards and qualifications fixed by the board **or commission**
- 14 and without regard to political affiliation;
- 15 (7) prepare and present to the board **or commission** an annual
- 16 report; and
- 17 (8) perform other duties that the board **or commission** directs.

18 SECTION 18. IC 36-10-3-15 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. **(a) This**
 20 **section also applies to a park district established under**
 21 **IC 36-10-15.**

22 ~~(a)~~ **(b)** If the board **or commission** determines that the size of the
 23 department's **or district's** operation requires assistants for the
 24 superintendent, the board **or commission** may appoint, upon the
 25 recommendation of the superintendent, one (1) or more assistants. The
 26 board **or commission** shall determine their qualifications on a basis
 27 similar to that prescribed for the superintendent.

28 ~~(b)~~ **(c)** Assistants are directly responsible to the superintendent and
 29 shall perform the duties specified by the superintendent.

30 SECTION 19. IC 36-10-3-16 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. **(a) This**
 32 **section also applies to a park district established under**
 33 **IC 36-10-15.**

34 ~~(a)~~ **(b)** Every officer and employee who handles money in the
 35 performance of duties as prescribed by this chapter shall execute an
 36 official bond for the term of office or employment before entering upon
 37 the duties of the office or employment.

38 ~~(b)~~ **(c)** The fiscal body of the unit **or the commission** may under
 39 IC 5-4-1-18 authorize the purchase of a blanket bond or crime
 40 insurance policy endorsed to include faithful performance to cover all
 41 officers' and employees' faithful performance of duties. The amount of
 42 the bond or crime insurance policy shall be fixed by the fiscal body **or**

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1 **the commission** and, in the case of a municipality, must be approved
2 by the executive.

3 ~~(c)~~ **(d)** All official bonds shall be filed and recorded in the office of
4 the county recorder of the county in which the department **or district**
5 is located.

6 ~~(d)~~ **(e)** The commissioner of insurance shall prescribe the form of
7 the bonds or crime policies required by this section.

8 SECTION 20. IC 36-10-3-17 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. **(a) This**
10 **section also applies to a park district established under**
11 **IC 36-10-15.**

12 ~~(a)~~ **(b)** The board **or commission** may create an advisory council
13 and special committees composed of citizens interested in parks and
14 recreation.

15 ~~(b)~~ **(c)** In selecting an advisory council or special committees, the
16 board **or commission** shall give consideration to the groups in the
17 community particularly interested in parks and recreation. In a
18 resolution creating an advisory council or a special committee, the
19 board **or commission** shall specify the terms of its members and the
20 purposes for which it is created.

21 ~~(c)~~ **(d)** The advisory council or a special committee shall:
22 (1) study the subjects and problems specified by the board **or**
23 **commission** and recommend to the board **or commission**
24 additional problems in need of study;
25 (2) advise the board **or commission** concerning these subjects,
26 particularly as they relate to different areas and groups in the
27 community; and
28 (3) upon the invitation of the board **or commission**, sit with and
29 participate in the deliberations of the board **or commission** but
30 without the right to vote.

31 ~~(d)~~ **(e)** The advisory council or a special committee shall report only
32 to the board **or commission** and shall make inquiries and reports only
33 in those areas specified by the board's **or commission's** resolution
34 creating the council or committee.

35 SECTION 21. IC 36-10-3-18 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. **(a) This**
37 **section also applies to a park district established under**
38 **IC 36-10-15.**

39 ~~(a)~~ **(b)** The board **or commission** may accept gifts, donations, and
40 subsidies for park and recreational purposes. However, a gift or transfer
41 of property to the board **or commission** may not be made without its
42 approval.

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1 ~~(b)~~ (c) A gift or grant of money shall be deposited in a special
2 nonreverting fund to be available for expenditure by the board **or**
3 **commission** for purposes specified by the grantor. The disbursing
4 officer of the unit **or the district** may draw warrants against the fund
5 only upon vouchers signed by the president and secretary of the board
6 **or commission.**

7 SECTION 22. IC 36-10-3-19.5 IS ADDED TO THE INDIANA
8 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
9 [EFFECTIVE UPON PASSAGE]: **Sec. 19.5. (a) This section applies**
10 **only to a park district established under IC 36-10-15.**

11 (b) **The commission shall prepare an annual budget for the**
12 **commission's operation and other expenditures under IC 6-1.1-17.**
13 **The annual budget is subject to review and modification by the**
14 **county board of tax adjustment of any participating county.**

15 (c) **Subject to IC 6-1.1-18.5, a tax on the taxable property in the**
16 **district shall be levied annually by the district for park purposes.**
17 **The tax shall be collected in the same manner as other district**
18 **taxes are collected, and the controller shall, between the first and**
19 **fifth days of each month, notify the commission of the amount of**
20 **taxes collected for park purposes during the preceding month. At**
21 **the date of notification, the controller shall credit the general park**
22 **fund with the amount.**

23 SECTION 23. IC 36-10-3-20.5 IS ADDED TO THE INDIANA
24 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
25 [EFFECTIVE UPON PASSAGE]: **Sec. 20.5. (a) This section applies**
26 **only to a district established under IC 36-10-15.**

27 (b) **The commission may establish, by resolution, a special**
28 **nonreverting capital fund for the purposes of acquiring land or**
29 **making specific capital improvements.**

30 (c) **Money placed in the nonreverting capital fund may not be**
31 **withdrawn except for the purposes for which the fund was created,**
32 **unless the commission repeals the resolution. The commission may**
33 **not repeal the resolution under suspension of the rules.**

34 SECTION 24. IC 36-10-3-21.5 IS ADDED TO THE INDIANA
35 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
36 [EFFECTIVE UPON PASSAGE]: **Sec. 21.5. (a) This section applies**
37 **only to a district established under IC 36-10-15.**

38 (b) **The commission may establish a cumulative building fund**
39 **under IC 6-1.1-41 to provide money for:**

- 40 (1) **building, remodeling, and repair of park and recreation**
41 **facilities; or**
42 (2) **purchase of land for park and recreation purposes.**

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1 (c) To provide for the cumulative building fund, the commission
2 may each year levy a tax in compliance with IC 6-1.1-41 at a tax
3 rate not to exceed the rate necessary to raise one hundred fifty
4 thousand dollars (\$150,000) in 2012. The tax rate imposed under
5 this section shall be imposed at a uniform rate on all taxable
6 property within the district.

7 (d) The tax shall be collected and held in a special fund known
8 as the district's park and recreation cumulative building fund.

9 SECTION 25. IC 36-10-3-22 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) This
11 section also applies to a park district established under
12 IC 36-10-15.

13 (a) (b) Park and recreation facilities and programs shall be made
14 available to the public free of charge as far as possible. However, if it
15 is necessary in order to provide a particular activity, the board or
16 commission may charge a reasonable fee.

17 (b) (c) The unit's fiscal body may establish by ordinance, upon
18 request of the board or in the case of a park district established
19 under IC 36-10-15, the commission may establish by resolution:

20 (1) a special nonreverting operating fund for park purposes from
21 which expenditures may be made as provided by:

22 (A) ordinance, either by appropriation by the board or by the
23 unit's fiscal body; or

24 (B) in the case of a park district established under
25 IC 36-10-15, a resolution by commission; or

26 (2) a special nonreverting capital fund for the purpose of
27 acquiring land or making specific capital improvements from
28 which expenditures may be made by appropriation by:

29 (A) the unit's fiscal body; or

30 (B) in the case of a park district established under
31 IC 36-10-15, the commission.

32 The unit's fiscal body or the commission shall designate the fund or
33 funds into which the unit's fiscal officer (or county treasurer) or the
34 district's fiscal officer shall deposit fees from golf courses, swimming
35 pools, skating rinks, or other major facilities requiring major
36 expenditures for management and maintenance. Money received from
37 fees other than from major facilities or received from the sale of
38 surplus property shall be deposited by the unit's fiscal officer (or county
39 treasurer) or the district's fiscal officer either in the special
40 nonreverting operating fund or in the nonreverting capital fund, as
41 directed by the board or the commission. However, if neither fund has
42 been established, money received from fees or from the sale of surplus

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1 property shall be deposited in the unit's general fund **or the district's**
2 **park general fund.** Money from either special fund may be disbursed
3 only on approved claims allowed and signed by the president and
4 secretary of the board **or commission.**

5 (c) (d) Money placed in the special nonreverting capital fund may
6 not be withdrawn except for the purposes for which the fund was
7 created, unless:

- 8 (1) the fiscal body repeals the ordinance; **or**
- 9 (2) **in the case of a park district established under**
10 **IC 36-10-15, the commission repeals the resolution;**

11 establishing the fund. The fiscal body may not repeal the ordinance
12 under suspension of the rules. **The commission may not repeal the**
13 **resolution under suspension of the rules.**

14 (d) (e) Money procured from fees or received from the sale of
15 surplus property under section 12 of this chapter shall be deposited at
16 least once each month with the fiscal officer of the unit **or the fiscal**
17 **officer of the district.**

18 SECTION 26. IC 36-10-3-23 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 23. (a) **This**
20 **section also applies to a park district established under**
21 **IC 36-10-15.**

22 (a) (b) This section applies only to:

- 23 (1) the acquisition of real property; or
- 24 (2) a work of improvement;

25 that will be financed by the issuance of bonds.

26 (b) (c) If the board **or commission** decides to:

- 27 (1) acquire land for any of the purposes prescribed in this chapter,
- 28 either by purchase or by appropriation, and in conjunction with
- 29 the acquisition to proceed with a work of improvement authorized
- 30 by this chapter;
- 31 (2) acquire real property without proceeding at the time with a
- 32 work of improvement; or
- 33 (3) proceed with a work of improvement where the real property
- 34 has been already secured;

35 it shall adopt a resolution stating the purpose, describing the land to be
36 acquired, the manner of acquisition, and, in the case of an
37 appropriation, the other land that may be injuriously affected, or
38 describing the lands already acquired and intended to be used in
39 connection with the proposed work of improvement.

40 (c) (d) If a work of improvement is provided for in the resolution,
41 the board **or commission** shall have preliminary plans and
42 specifications and an estimate of the cost of the proposed work

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1 prepared by the engineer selected to do the work. The resolution must
2 be open to inspection by all persons interested in or affected by the
3 appropriation of land or the construction of the work. The board **or**
4 **commission** shall have notice of the resolution and its contents
5 published in accordance with IC 5-3-1. The notice must state a date on
6 which the board **or commission** will receive or hear remonstrances
7 from persons interested in or affected by the proceedings and on which
8 it will determine the public utility and benefit.

9 ~~(d)~~ **(e)** Notice shall be sent by certified mail to each owner of land
10 to be appropriated under the resolution, using the owner's address as
11 shown on the tax duplicates. In addition, notice of the land to be
12 appropriated shall be published in accordance with IC 5-3-1. All
13 persons affected in any manner by the proceedings, including all
14 taxpayers in the district are considered notified of the pendency of the
15 proceedings and of all subsequent acts, hearings, adjournments, and
16 orders of the board **or commission** by the original notice by
17 publication.

18 ~~(e)~~ **(f)** In the resolution and notice, separate descriptions of each
19 piece or parcel of land are not required, but it is a sufficient description
20 of the property purchased, to be purchased, or to be appropriated or
21 damaged to give a description of the entire tract by a platted description
22 or by metes and bounds, whether the land is composed of one (1) or
23 more lots or parcels and whether it is owned by one (1) or more
24 persons. If the land or a part of it is to be acquired by purchase, the
25 resolution must also state the maximum proposed cost.

26 ~~(f)~~ **(g)** The board **or commission** may, at any time before the
27 adoption of the resolution:

- 28 (1) obtain from the owner or owners of the land an option for its
29 purchase; or
- 30 (2) enter into a contract for its purchase upon the terms and
31 conditions that the board **or commission** considers best.

32 The option or contract is subject to the final action of the board **or**
33 **commission** confirming, modifying, or rescinding the resolution and
34 to the condition that the land may be paid for only out of the special
35 fund resulting from the sale of bonds as provided by this chapter.

36 ~~(g)~~ **(h)** If the board **or commission** decides to acquire any lots or
37 parcels of land by purchase, the board shall appoint two (2) qualified
38 appraisers to appraise the fair market value of the land. Each appraiser
39 must be professionally engaged in making appraisals or be trained as
40 an appraiser and licensed as a broker under IC 25-34.1. The appraisers
41 may not be interested directly or indirectly in any land that is to be
42 acquired under the resolution or that may be injured or incur local

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1 benefits. The appraisers shall take an oath that they have no interest in
2 the matter and that they will honestly and impartially make the
3 valuation. The appraisers shall return the appraisers' separate appraisals
4 to the board **or commission** not more than thirty (30) days after the
5 date of their appointment. The appraisals shall be filed with and
6 become a part of the record of the proceeding.

7 ~~(h)~~ **(i)** The board **or commission** may not take an option on the land
8 or enter into a contract to purchase it at a price greater than the average
9 of the two (2) appraisals received under subsection ~~(g)~~: **(h)**. The title to
10 land to be acquired under the resolution, whether by purchase or
11 appropriation, does not vest until the land is paid for out of the special
12 fund established by the sale of bonds as provided in this chapter. Any
13 indebtedness or obligation of any kind incurred by the board due to the
14 acquisition of land or to construction work shall be paid out of the
15 funds under the control of the board and is not an indebtedness or
16 obligation of the unit. **Any indebtedness or obligation of any kind
17 incurred by the commission due to the acquisition of land or to
18 construction work:**

- 19 **(1) shall be paid out of the funds under the control of the**
- 20 **commission;**
- 21 **(2) is the indebtedness or obligation of the district only; and**
- 22 **(3) is not the indebtedness or obligation of any other political**
- 23 **subdivision.**

24 ~~(i)~~ **(j)** At the time fixed for the hearing, or at any time before the
25 hearing, an owner of land to be appropriated under the resolution or
26 injuriously affected or a person owning real or personal property
27 located in the district may file a written remonstrance with the secretary
28 of the board **or commission**.

29 ~~(j)~~ **(k)** At the hearing, which may be adjourned from time to time,
30 the board **or commission** shall hear all persons interested in the
31 proceedings and all remonstrances that have been filed. After
32 considering the evidence, the board **or commission** shall take final
33 action determining the public utility and benefit of the proposed project
34 by confirming, modifying, or rescinding the resolution. The final action
35 shall be recorded and is final and conclusive upon all persons.

36 SECTION 27. IC 36-10-3-24, AS AMENDED BY P.L.146-2008,
37 SECTION 793, IS AMENDED TO READ AS FOLLOWS
38 [EFFECTIVE UPON PASSAGE]: Sec. 24. **(a) This section also**
39 **applies to a park district established under IC 36-10-15.**

40 ~~(a)~~ **(b)** In order to raise money to pay for land to be acquired for any
41 of the purposes named in this chapter, to pay for an improvement
42 authorized by this chapter, or both, and in anticipation of the special

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- 1 benefit tax to be levied as provided in this chapter:
- 2 (1) the board shall cause to be issued, in the name of the unit, the
- 3 bonds of the district; **or**
- 4 (2) **in the case of a park district established under**
- 5 **IC 36-10-15, the commission shall cause to be issued, in the**
- 6 **name of the district, the bonds of the district.**

7 The bonds may not exceed in amount the total cost of all land to be
 8 acquired and all improvements described in the resolution, including
 9 all expenses necessarily incurred in connection with the proceedings,
 10 together with a sum sufficient to pay the costs of supervision and
 11 inspection during the period of construction of a work. The expenses
 12 to be covered in the bond issue include all expenses of every kind
 13 actually incurred preliminary to acquiring the land and the construction
 14 of the work, such as the cost of the necessary record, engineering
 15 expenses, publication of notices, preparation of bonds, and other
 16 necessary expenses. If more than one (1) resolution or proceeding of
 17 the board **or commission** under section 23 of this chapter is confirmed
 18 whereby different parcels of land are to be acquired, or more than one
 19 (1) contract for work is let by the board **or commission** at
 20 approximately the same time, the cost involved under all of the
 21 resolutions and proceedings may be included in one (1) issue of bonds.

22 ~~(b)~~ (c) The bonds may be issued in any denomination not less than
 23 one thousand dollars (\$1,000) each, in not less than five (5) nor more
 24 than forty (40) annual series. The bonds are payable one (1) series each
 25 year, beginning at a date after the receipt of taxes from a levy made for
 26 that purpose. The bonds are negotiable. The bonds may bear interest at
 27 any rate, payable semiannually. After adopting a resolution ordering
 28 bonds, the board **or commission** shall certify a copy of the resolution
 29 to the unit's **or district's** fiscal officer. The fiscal officer shall prepare
 30 the bonds, and the unit's executive **or the district's superintendent**
 31 shall execute them, attested by the fiscal officer.

32 ~~(c)~~ (d) The bonds and the interest on them are exempt from taxation
 33 as prescribed by IC 6-8-5-1. Bonds issued under this section are subject
 34 to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- 35 (1) the filing of a petition requesting the issuance of bonds;
- 36 (2) the right of:
 - 37 (A) taxpayers and voters to remonstrate against the issuance of
 - 38 bonds in the case of a proposed bond issue described by
 - 39 IC 6-1.1-20-3.1(a); or
 - 40 (B) voters to vote on the issuance of bonds in the case of a
 - 41 proposed bond issue described by IC 6-1.1-20-3.5(a);
 - 42 (3) the appropriation of the proceeds of the bonds and approval by

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1 the department of local government finance; and
2 (4) the sale of bonds at public sale for not less than their par
3 value.

4 ~~(d)~~ **(e)** The board **or commission** may not have bonds of the district
5 issued under this section that are payable by special taxation when the
6 total issue for that purpose, including the bonds already issued or to be
7 issued, exceeds two percent (2%) of the adjusted value of the taxable
8 property in the district as determined under IC 36-1-15. All bonds or
9 obligations issued in violation of this subsection are void. The bonds
10 are not obligations or indebtedness of:

11 (1) the unit, but constitute an indebtedness of the district as a
12 special taxing district; **or**

13 **(2) in the case of a park district established under**
14 **IC 36-10-15, the bonds issued under this section:**

15 **(A) do not constitute an obligation or indebtedness of any**
16 **other political subdivision; and**

17 **(B) constitute an indebtedness of the district only.**

18 **(f)** The bonds and interest are payable only out of a special tax
19 levied upon all the property of the district as prescribed by this chapter.
20 The bonds must recite the terms upon their face, together with the
21 purposes for which they are issued.

22 SECTION 28. IC 36-10-3-25 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. **(a) This**
24 **section also applies to a park district established under**
25 **IC 36-10-15.**

26 ~~(a)~~ **(b)** Before bonds may be issued under section 23 of this chapter,
27 the board **or commission** shall give notice of a public hearing to
28 disclose the purposes for which the bond issue is proposed, the amount
29 of the proposed issue, and all other pertinent data.

30 ~~(b)~~ **(c)** **This subsection also applies to a park district established**
31 **under IC 36-10-15.** The board **or commission** shall have published in
32 accordance with IC 5-3-1 a notice of the time, place, and purposes of
33 the hearing.

34 ~~(c)~~ **(d)** After the public hearing and before additional proceedings
35 on the bond issues the board **and the commission** must obtain ~~an~~
36 ~~ordinance approving~~ **approval** of the bond issue from the unit's fiscal
37 ~~body;~~ **under IC 6-1.1-17-20.5.**

38 SECTION 29. IC 36-10-3-26 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. **This section**
40 **also applies to a park district established under IC 36-10-15.** All
41 proceeds from the sale of bonds issued under section 24 of this chapter
42 shall be kept in a separate fund. The fund shall be used to pay for land

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1 and other property acquired and for the construction of a work under
2 the resolution, including all costs and expenses incurred in connection
3 with the project. The fund may not be used for any other purpose. The
4 fund shall be deposited as provided in this chapter. A surplus
5 remaining from the proceeds of the bonds after all costs and expenses
6 are paid shall be paid into and becomes a part of the park district bond
7 fund.

8 SECTION 30. IC 36-10-3-27 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 27. **(a) This**
10 **section also applies to a park district established under**
11 **IC 36-10-15.**

12 ~~(a)~~ **(b)** In order to raise money to pay all bonds issued under section
13 24 of this chapter, the board **or commission** shall levy annually a
14 special tax upon all of the real and personal property located in the
15 district sufficient to pay the principal of the bonds as they mature,
16 including accrued interest. The board **or commission** shall have the tax
17 to be levied each year certified to the auditor of the county in which the
18 district is located at the time for certification of tax levies. The tax shall
19 be collected and enforced by the county treasurer in the same manner
20 as other taxes are collected and enforced.

21 ~~(b)~~ **(c)** As the tax is collected, it shall be accumulated and kept in a
22 separate fund to be known as the park district bond fund. The tax shall
23 be applied to the payment of the district bonds and interest as they
24 mature and may not be used for another purpose.

25 SECTION 31. IC 36-10-3-39 IS AMENDED TO READ AS
26 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) This section
27 applies only to parks within the jurisdiction of a county board. **This**
28 **section also applies a park district established under IC 36-10-15.**

29 (b) A person who knowingly discharges a firearm or shoots an arrow
30 with a bow into or inside a park commits a Class B misdemeanor.

31 (c) This section does not apply to an area that the board **or**
32 **commission** designates as a hunting, firearm sport, or archery area.

33 SECTION 32. IC 36-10-15 IS ADDED TO THE INDIANA CODE
34 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
35 UPON PASSAGE]:

36 **Chapter 15. Floyd County Park District**

37 **Sec. 1. This chapter applies only to Floyd County.**

38 **Sec. 2. A used in this chapter, "commission" means the park**
39 **commission of the park district appointed under IC 36-10-3-5.**

40 **Sec. 3. As used in this chapter, "commissioner" means a**
41 **member of the commission.**

42 **Sec. 4. As used in this chapter, "district" means a countywide**

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1 park district established under this chapter.

2 Sec. 5. The definitions in IC 36-1-2 and IC 36-10-1 apply to this
3 chapter.

4 Sec. 6. (a) Except as provided in section 6.5 of this chapter, the
5 powers and duties of each unit in Floyd County regarding parks
6 are transferred on January 1, 2012, to Floyd County.

7 (b) Except as provided in section 6.5 of this chapter, on January
8 1, 2012:

- 9 (1) all parks departments within the county are abolished;
10 (2) the transfer of all property and obligations of the park
11 departments shall be made to the district; and
12 (3) the district becomes responsible for carrying out the
13 exercise of all powers vested in the district by this chapter.

14 The transfer of all property of the parks departments includes any
15 park fund balances of Floyd County and the city of New Albany,
16 including any balances in a nonreverting park fund, a shelter house
17 fund, a cumulative park fund, and a park operating fund.

18 (c) If the commission before January 1, 2022, sells, transfers,
19 leases, or otherwise conveys any real property that was transferred
20 to the district by a park department under subsection (b), the
21 commission shall distribute any proceeds or other remuneration
22 from the sale, transfer, lease, or conveyance to the county or city
23 from which the property was transferred under subsection (b).
24 However, this subsection does not apply to any of the following:

- 25 (1) The sale, transfer, lease, or conveyance of real property by
26 the commission back to the county or city from which the
27 property was transferred under subsection (b).
28 (2) A lease of real property, if:
29 (A) the real property is leased as of December 31, 2011,
30 to a lessee for a purpose related to parks and recreation;
31 and
32 (B) after December 31, 2011, the commission enters into
33 or renews a lease of the real property for substantially
34 the same purpose related to parks and recreation.

35 (d) Except as provided in section 6.5 of this chapter, the
36 commission shall in 2011 adopt the initial budget and tax levy of
37 the park district for 2012. However, during 2011, the commission
38 has no other powers and duties related to parks and recreation.

39 Sec. 6.5. Notwithstanding any other law:

- 40 (1) a park district is not established under this chapter;
41 (2) a commission is not established for the park district;
42 (3) no existing parks departments in the county are abolished;

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1 (4) no transfer of park powers, duties, property, and
2 obligations may occur under this chapter; and

3 (5) no property tax levies shall be adjusted under this chapter;
4 if before July 1, 2011, a majority of the members elected to the
5 fiscal body of the city of New Albany adopts a resolution providing
6 that the park district shall not be established under this chapter, or
7 before July 1, 2011, a majority of the members elected to the fiscal
8 body of Floyd County adopts a resolution providing that the park
9 district shall not be established under this chapter.

10 Sec. 7. (a) The district is a separate municipal corporation.

11 (b) The boundaries of the district are coterminous with the
12 boundaries of the county.

13 Sec. 8. (a) All personnel employed by the city, town, and
14 township park departments within the county are, upon the
15 establishment of a district, eligible to transfer to the district. The
16 commissioners shall determine whether an employee transfers to
17 the district. The employees shall receive salaries and other benefits
18 as determined by the commissioners.

19 (b) All personnel described in subsection (a) that participate in
20 the public employees' retirement fund as employees of a city, town,
21 or township park department shall continue to participate in the
22 public employees' retirement fund upon becoming employed by the
23 district. The employees' public employees' retirement fund
24 accounts shall be transferred to the district for administrative
25 purposes.

26 Sec. 9. The following apply to the creation of a district under
27 this chapter:

28 (1) Indebtedness that was incurred by a unit before the
29 creation of the district:

30 (A) may not be imposed on taxpayers that were not
31 responsible for payment of the indebtedness before the
32 district was created; and

33 (B) must be paid by the taxpayers that were responsible for
34 payment of the indebtedness before creation of the district.

35 (2) Pension obligations existing on the date the district is
36 created:

37 (A) may not be imposed on taxpayers that were not
38 responsible for payment of the pension obligations before
39 the district was created; and

40 (B) must be paid by the taxpayers that were responsible for
41 payment of the pension obligations before the district was
42 created.

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1 **Sec. 10. Except as provided in section 6.5 of this chapter, on**
2 **January 1, 2012, the following occur:**

3 **(1) All property, tangible and intangible, real and personal,**
4 **including without limitation, vehicles, equipment of all kinds,**
5 **buildings, trees, roadways, money, bank accounts, receivables,**
6 **grants, bequests, and any other property of the municipal or**
7 **township parks departments shall be transferred to the**
8 **district.**

9 **(2) All obligations of the municipal and township parks**
10 **departments in the county, including claims existing or**
11 **threatened or claims that have not yet been made known to**
12 **the park department and as to which the statute of limitations**
13 **has not run, all pension obligations, and all contractual**
14 **obligations become obligations of the district.**

15 **Sec. 11. (a) Notwithstanding any other law, the maximum**
16 **permissible ad valorem property tax levy for the district for**
17 **property taxes first due and payable in 2012 is equal to the result**
18 **of one million dollars (\$1,000,000) minus the amount of any excise**
19 **taxes, county income taxes, or financial institutions tax that the**
20 **department of local government finance estimates that the park**
21 **district will receive in 2012. In 2013 and thereafter, the maximum**
22 **permissible ad valorem property tax levy for the district shall be**
23 **determined as provided in IC 6-1.1-18.5.**

24 **(b) Notwithstanding any other law, the department of local**
25 **government finance shall reduce the maximum permissible ad**
26 **valorem property tax levy for Floyd County and the maximum**
27 **permissible ad valorem property tax levy for the city of New**
28 **Albany under this chapter. The total combined reduction must**
29 **equal the result of one hundred fifty thousand dollars (\$150,000)**
30 **plus an amount equal to the amount of the park district's**
31 **maximum permissible ad valorem property tax levy determined**
32 **under subsection (a) for property taxes first due and payable in**
33 **2012. The reduction in maximum permissible ad valorem property**
34 **tax levies under this subsection must first apply to property taxes**
35 **first due and payable in 2012. The department of local government**
36 **finance shall compute:**

37 **(1) the part of the reduction under this subsection that is**
38 **made to the maximum permissible ad valorem property tax**
39 **levy for Floyd County; and**

40 **(2) the part of the reduction under this subsection that is**
41 **made to the maximum permissible ad valorem property tax**
42 **levy for the city of New Albany;**

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1 so that a reduction made to a maximum permissible ad valorem
2 property tax levy under this subsection would not by itself, after
3 considering the elimination of the existing county property tax levy
4 for park purposes and considering the total amount of property
5 taxes that may be imposed in the county by the district under this
6 chapter, result in a change in the total tax rate imposed on any
7 taxpayer in Floyd County.

8 Sec. 12. A unit located within the county may not establish a
9 department of parks and recreation under any other law. No local
10 government entity other than the district may, for property taxes
11 first due and payable after 2011, impose property taxes for park
12 and recreation purposes.

13 SECTION 33. [EFFECTIVE UPON PASSAGE] (a) The legislative
14 services agency, if directed by the legislative council, shall prepare
15 legislation for introduction in the 2012 regular session of the
16 general assembly to organize and correct statutes affected by this
17 act, if necessary.

18 (b) This SECTION expires July 1, 2012.

19 SECTION 34. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred House Bill 1507, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 24, delete lines 41 through 42, begin a new paragraph and insert:

"(c) Notwithstanding any other law, the department of local government finance shall reduce the maximum permissible ad valorem property tax levy for Floyd County and the maximum permissible ad valorem property tax levy for the city of New Albany under this chapter. The total combined reduction must equal one million one hundred fifty thousand dollars (\$1,150,000). The reduction in maximum permissible ad valorem property tax levies under this subsection must first apply to property taxes first due and payable in 2012. The department of local government finance shall compute:

- (1) the part of the reduction under this subsection that is made to the maximum permissible ad valorem property tax levy for Floyd County; and**
- (2) the part of the reduction under this subsection that is made to the maximum permissible ad valorem property tax levy for the city of New Albany;**

so that a reduction made to a maximum permissible ad valorem property tax levy under this subsection would not by itself, after considering the elimination of the existing county property tax levy for park purposes and considering the total amount of property taxes that may be imposed in the county by the district under this chapter, result in a change in the total tax rate imposed on any taxpayer in Floyd County."

Page 25, delete lines 1 through 9.

and when so amended that said bill do pass.

(Reference is to HB 1507 as introduced.)

NEESE, Chair

Committee Vote: yeas 8, nays 4.

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HOUSE MOTION

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

Page 3, between lines 32 and 33, begin a new paragraph and insert:

"SECTION 2. IC 6-1.1-18-12, AS AMENDED BY P.L.146-2008, SECTION 168, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 12. (a) For purposes of this section, "maximum rate" refers to the maximum:

- (1) property tax rate or rates; or
- (2) special benefits tax rate or rates;

referred to in the statutes listed in subsection (d).

(b) The maximum rate for taxes first due and payable after 2003 is the maximum rate that would have been determined under subsection (e) for taxes first due and payable in 2003 if subsection (e) had applied for taxes first due and payable in 2003.

(c) The maximum rate must be adjusted each year to account for the change in assessed value of real property that results from:

- (1) an annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5; or
- (2) a general reassessment of real property under IC 6-1.1-4-4.

(d) The statutes to which subsection (a) refers are:

- (1) IC 8-10-5-17;
- (2) IC 8-22-3-11;
- (3) IC 8-22-3-25;
- (4) IC 12-29-1-1;
- (5) IC 12-29-1-2;
- (6) IC 12-29-1-3;
- (7) IC 12-29-3-6;
- (8) IC 13-21-3-12;
- (9) IC 13-21-3-15;
- (10) IC 14-27-6-30;
- (11) IC 14-33-7-3;
- (12) IC 14-33-21-5;
- (13) IC 15-14-7-4;
- (14) IC 15-14-9-1;
- (15) IC 15-14-9-2;
- (16) IC 16-20-2-18;
- (17) IC 16-20-4-27;
- (18) IC 16-20-7-2;
- (19) IC 16-22-14;
- (20) IC 16-23-1-29;
- (21) IC 16-23-3-6;

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- (22) IC 16-23-4-2;
 (23) IC 16-23-5-6;
 (24) IC 16-23-7-2;
 (25) IC 16-23-8-2;
 (26) IC 16-23-9-2;
 (27) IC 16-41-15-5;
 (28) IC 16-41-33-4;
 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
 (30) IC 20-46-6-5;
 (31) IC 20-49-2-10;
 (32) IC 36-1-19-1;
 (33) IC 23-14-66-2;
 (34) IC 23-14-67-3;
 (35) IC 36-7-13-4;
 (36) IC 36-7-14-28;
 (37) IC 36-7-15.1-16;
 (38) IC 36-8-19-8.5;
 (39) IC 36-9-6.1-2;
 (40) IC 36-9-17.5-4;
 (41) IC 36-9-27-73;
 (42) IC 36-9-29-31;
 (43) IC 36-9-29.1-15;
(44) IC 36-10-3-21.5;
~~(44)~~ ~~(45)~~ IC 36-10-6-2;
~~(45)~~ ~~(46)~~ IC 36-10-7-7;
~~(46)~~ ~~(47)~~ IC 36-10-7-8;
~~(47)~~ ~~(48)~~ IC 36-10-7.5-19;
~~(48)~~ ~~(49)~~ IC 36-10-13-5;
~~(49)~~ ~~(50)~~ IC 36-10-13-7;
~~(50)~~ ~~(51)~~ IC 36-10-14-4;
~~(51)~~ ~~(52)~~ IC 36-12-7-7;
~~(52)~~ ~~(53)~~ IC 36-12-7-8;
~~(53)~~ ~~(54)~~ IC 36-12-12-10; and
~~(54)~~ ~~(55)~~ any statute enacted after December 31, 2003, that:
- (A) establishes a maximum rate for any part of the:
 - (i) property taxes; or
 - (ii) special benefits taxes;
 imposed by a political subdivision; and
 - (B) does not exempt the maximum rate from the adjustment under this section.
- (e) The new maximum rate under a statute listed in subsection (d) is the tax rate determined under STEP SEVEN of the following STEPS:

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STEP ONE: Determine the maximum rate for the political subdivision levying a property tax or special benefits tax under the statute for the year preceding the year in which the annual adjustment or general reassessment takes effect.

STEP TWO: Determine the actual percentage increase (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the year preceding the year the annual adjustment or general reassessment takes effect to the year that the annual adjustment or general reassessment takes effect.

STEP THREE: Determine the three (3) calendar years that immediately precede the ensuing calendar year and in which a statewide general reassessment of real property does not first take effect.

STEP FOUR: Compute separately, for each of the calendar years determined in STEP THREE, the actual percentage increase (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the preceding year.

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

STEP SIX: Determine the greater of the following:

(A) Zero (0).

(B) The result of the STEP TWO percentage minus the STEP FIVE percentage.

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

(f) The department of local government finance shall compute the maximum rate allowed under subsection (e) and provide the rate to each political subdivision with authority to levy a tax under a statute listed in subsection (d).

SECTION 3. IC 6-1.1-18.5-9.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 9.6. (a) This section applies to a park district established under IC 36-10-15.**

(b) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed by a park district under IC 36-10-3-21.5. For purposes of computing the ad valorem property tax levy limit imposed on a park district under section 3 of this chapter, the park district's ad valorem property tax levy for a particular calendar year does not

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include the part of the levy imposed under IC 36-10-3-21.5."

Page 6, line 28, delete "The" and insert **"Except as provided in IC 36-10-15-6.5, the"**.

Page 7, line 18, delete "January 1, 2012." and insert **"July 1, 2011 (unless the park district is not established, as provided in IC 36-10-15-6.5)."**

Page 7, line 38, delete "January 1," and insert **"July 1, 2011. The commission shall in 2011 adopt the initial budget, property tax rate, and property tax levy of the park district for 2012 and shall refer its proposed budget, property tax levy, and property tax rate to the department of local government finance as provided in IC 6-1.1-18.5-7. Notwithstanding IC 6-1.1-18.5-7(b), the commission shall impose the initial property tax levy of the park district for 2012 even though the park district was not in existence on March 1, 2011. However, during 2011, the commission has no other powers and duties related to parks and recreation."**

Page 7, line 39, delete "2012."

Page 7, line 40, delete "the first Monday in January," and insert **"June 30,"**.

Page 15, line 37, after "may" insert **"each year"**.

Page 15, line 39, delete "each year." and insert **"in 2012."**

Page 22, line 39, delete "The" and insert **"Except as provided in section 6.5 of this chapter, the"**.

Page 22, line 42, delete "On" and insert **"Except as provided in section 6.5 of this chapter, on"**.

Page 23, between lines 26 and 27, begin a new paragraph and insert:

"(d) Except as provided in section 6.5 of this chapter, the commission shall in 2011 adopt the initial budget and tax levy of the park district for 2012. However, during 2011, the commission has no other powers and duties related to parks and recreation.

Sec. 6.5. Notwithstanding any other law:

- (1) a park district is not established under this chapter;**
- (2) a commission is not established for the park district;**
- (3) no existing parks departments in the county are abolished;**
- (4) no transfer of park powers, duties, property, and obligations may occur under this chapter; and**
- (5) no property tax levies shall be adjusted under this chapter;**

if before July 1, 2011, a majority of the members elected to the fiscal body of the city of New Albany adopts a resolution providing that the park district shall not be established under this chapter, or before July 1, 2011, a majority of the members elected to the fiscal body of Floyd County adopts a resolution providing that the park

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district shall not be established under this chapter."

Page 24, line 18, delete "On" and insert **"Except as provided in section 6.5 of this chapter, on"**.

Page 24, line 33, after "to" insert **"the result of"**.

Page 24, line 34, after "(\$1,000,000)" delete "." and insert **"minus the amount of any excise taxes, county income taxes, or financial institutions tax that the department of local government finance estimates that the park district will receive in 2012."**

Page 24, delete lines 37 through 40.

Page 24, line 41, delete "(c)" and insert **"(b)"**.

Page 25, line 4, delete "one million one hundred fifty thousand dollars (\$1,150,000)." and insert **"the result of one hundred fifty thousand dollars (\$150,000) plus an amount equal to the amount of the park district's maximum permissible ad valorem property tax levy determined under subsection (a) for property taxes first due and payable in 2012."**

Renumber all SECTIONS consecutively.

(Reference is to HB 1507 as printed February 18, 2011.)

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