



February 14, 2011

SENATE BILL No. 405

DIGEST OF SB 405 (Updated February 11, 2011 4:48 pm - DI 87)

Citations Affected: IC 3-5; IC 3-10; IC 3-11; IC 5-11; IC 6-1.1; IC 12-20; IC 13-11; IC 36-1; IC 36-1.5; IC 36-6.

Synopsis: Township government. Specifies that in each county after December 31, 2012: (1) the county fiscal body is the fiscal body of each township in the county and shall exercise the fiscal powers assigned in the Indiana Code to township boards, including the authority to adopt the township's annual budget and to levy township property taxes for township funds; and (2) the county legislative body is the legislative body of each township in the county and shall exercise the legislative powers assigned in the Indiana Code to township boards. Provides that on January 1, 2015, township boards are abolished in each county. Provides that after December 31, 2012: (1) the township board's only responsibility is to formulate a proposed annual budget, levies, and rate for submission to the county fiscal body; and (2) the county fiscal body may reduce and modify but not increase the budget submitted by the township board in formulating the final proposed township budget, levies, and rate. Requires in formulating an annual township budget that consideration be given to the ending balance that will remain in each township fund relative to: (1) the budgeted expenditures from the fund; (2) the fund balance that must be maintained by the township due to delayed property tax collections; and (3) the amount of tax anticipation notes or warrants or other obligations incurred by the township due to delayed property tax collections. Provides that if the township board (before January 1, 2013) or the county fiscal body (after December 31, 2012) determines that the ending balance in a township fund is excessive (after
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Effective: July 1, 2011.

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January 11, 2011, read first time and referred to Committee on Local Government.
February 14, 2011, amended, reported favorably — Do Pass.

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considering certain specified factors), the township board or county fiscal body shall transfer the excessive amount to the township's levy excess fund. Specifies that for township budgets adopted for 2012 and 2013, the total amount appropriated for a particular year may not exceed the result of: (1) the total amount appropriated for the previous year; multiplied by (2) the assessed value growth quotient applicable to the township for the particular year. Provides that if a township board or (after December 31, 2012) a county fiscal body determines after a public hearing that the township cannot carry out its governmental functions for a year under these appropriation limitations, the county fiscal body may appeal to the department of local government finance for relief from the appropriation limitations for the year. After December 31, 2012, requires the county fiscal body to consider with regard to a cumulative building fund or capital improvement fund, the township's capital improvement plan. Requires the department of local government finance to consider those issues when reviewing a township's budget, tax rate, and tax levy. Provides that after December 31, 2012, a township may only collect property taxes for a capital improvement fund in a particular year, if the township trustee prepares and the county fiscal body approves a proposed or amended capital improvement plan in the immediately preceding year. Provides that if a township reorganizes with at least one other township, and the resulting new political subdivision is not a city or town, after December 31, 2012, the county fiscal body is the fiscal body of the new political subdivision. Establishes a township assistance planning board (board) in each county to prepare a county plan (plan) for creating countywide township assistance standards. Provides that the board annually reviews and updates the county's township assistance standards. Requires the plan and township assistance standards to be adopted by the county legislative body. Provides that the county executive has the authority to allow and pay township claims in the same manner that county claims are allowed and paid. Requires the office of management and budget to annually prepare a report that includes certain information regarding each township. Requires the report to be submitted to the executive director of the legislative services agency and to county councils. Specifies that each township office must include the address, phone number, and regular office hours (if any) of the township office in at least one local telephone directory. Requires the county legislative body after December 31, 2012, to adopt township assistance standards for all townships in the county. Requires a public meeting or a public hearing of a township official or governing body to be held in a public place. Requires a township trustee's annual report to list separately each expenditure that is made to reimburse the township trustee for the township trustee's use of tangible property (real and personal property) for public business, including any reimbursements made for the use of a private residence, personal telephone, or personal vehicle for public business. Provides that if a trustee does not: (1) accept a completed application for township assistance; or (2) grant or deny a completed application for township assistance within the period required by statute; the application is considered denied, and the denial may be appealed to the board of county commissioners. Provides that the department of local government finance may not approve the budget or any additional appropriations of a township that fails to file: (1) an annual fiscal report; or (2) a personnel report; for the preceding year.

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February 14, 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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SENATE BILL No. 405

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 3-5-2-25 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2011]: Sec. 25. "Fiscal body" means:
3 (1) county council, for a county not having a consolidated city;
4 (2) city-county council, for a consolidated city or county having
5 a consolidated city;
6 (3) common council, for a second or third class city;
7 (4) town council, for a town;
8 (5) ~~township board~~; for a township:
9 (A) **the township board, before January 1, 2013; and**
10 (B) **the county fiscal body after December 31, 2012;** or
11 (6) governing body or budget approval body, for any other
12 political subdivision.
13 SECTION 2. IC 3-10-1-19, AS AMENDED BY P.L.146-2008,
14 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2011]: Sec. 19. (a) The ballot for a primary election shall be

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1 printed in substantially the following form for all the offices for which
2 candidates have qualified under IC 3-8:

3 OFFICIAL PRIMARY BALLOT

4 _____ Party

5 For paper ballots, print: To vote for a person, make a voting mark
6 (X or ✓) on or in the box before the person's name in the proper
7 column. For optical scan ballots, print: To vote for a person, darken or
8 shade in the circle, oval, or square (or draw a line to connect the arrow)
9 that precedes the person's name in the proper column. For optical scan
10 ballots that do not contain a candidate's name, print: To vote for a
11 person, darken or shade in the oval that precedes the number assigned
12 to the person's name in the proper column. For electronic voting
13 systems, print: To vote for a person, touch the screen (or press the
14 button) in the location indicated.

15 Vote for one (1) only

16 Representative in Congress

17 (1) AB _____

18 (2) CD _____

19 (3) EF _____

20 (4) GH _____

21 (b) The offices with candidates for nomination shall be placed on
22 the primary election ballot in the following order:

23 (1) Federal and state offices:

24 (A) President of the United States.

25 (B) United States Senator.

26 (C) Governor.

27 (D) United States Representative.

28 (2) Legislative offices:

29 (A) State senator.

30 (B) State representative.

31 (3) Circuit offices and county judicial offices:

32 (A) Judge of the circuit court, and unless otherwise specified
33 under IC 33, with each division separate if there is more than
34 one (1) judge of the circuit court.

35 (B) Judge of the superior court, and unless otherwise specified
36 under IC 33, with each division separate if there is more than
37 one (1) judge of the superior court.

38 (C) Judge of the probate court.

39 (D) Judge of the county court, with each division separate, as
40 required by IC 33-30-3-3.

41 (E) Prosecuting attorney.

42 (F) Circuit court clerk.

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- 1 (4) County offices:
- 2 (A) County auditor.
- 3 (B) County recorder.
- 4 (C) County treasurer.
- 5 (D) County sheriff.
- 6 (E) County coroner.
- 7 (F) County surveyor.
- 8 (G) County assessor.
- 9 (H) County commissioner.
- 10 (I) County council member.
- 11 (5) Township offices:
- 12 (A) Township assessor (only in a township referred to in
- 13 IC 36-6-5-1(d)).
- 14 (B) Township trustee.
- 15 (C) Township board member. **This clause does not apply to**
- 16 **elections in 2012 and thereafter.**
- 17 (D) Judge of the small claims court.
- 18 (E) Constable of the small claims court.
- 19 (6) City offices:
- 20 (A) Mayor.
- 21 (B) Clerk or clerk-treasurer.
- 22 (C) Judge of the city court.
- 23 (D) City-county council member or common council member.
- 24 (7) Town offices:
- 25 (A) Clerk-treasurer.
- 26 (B) Judge of the town court.
- 27 (C) Town council member.
- 28 (c) The political party offices with candidates for election shall be
- 29 placed on the primary election ballot in the following order after the
- 30 offices described in subsection (b):
- 31 (1) Precinct committeeman.
- 32 (2) State convention delegate.
- 33 (d) The following offices and public questions shall be placed on the
- 34 primary election ballot in the following order after the offices described
- 35 in subsection (c):
- 36 (1) School board offices to be elected at the primary election.
- 37 (2) Other local offices to be elected at the primary election.
- 38 (3) Local public questions.
- 39 (e) The offices and public questions described in subsection (d)
- 40 shall be placed:
- 41 (1) in a separate column on the ballot if voting is by paper ballot;
- 42 (2) after the offices described in subsection (c) in the form

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1 specified in IC 3-11-13-11 if voting is by ballot card; or
 2 (3) either:
 3 (A) on a separate screen for each office or public question; or
 4 (B) after the offices described in subsection (c) in the form
 5 specified in IC 3-11-14-3.5;
 6 if voting is by an electronic voting system.

7 (f) A public question shall be placed on the primary election ballot
 8 in the following form:

9 (The explanatory text for the public question,
 10 if required by law.)

11 "Shall (insert public question)?"

12 YES

13 NO

14 SECTION 3. IC 3-10-2-13, AS AMENDED BY P.L.146-2008,
 15 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2011]: Sec. 13. The following public officials shall be elected
 17 at the general election before their terms of office expire and every four
 18 (4) years thereafter:

- 19 (1) Clerk of the circuit court.
- 20 (2) County auditor.
- 21 (3) County recorder.
- 22 (4) County treasurer.
- 23 (5) County sheriff.
- 24 (6) County coroner.
- 25 (7) County surveyor.
- 26 (8) County assessor.
- 27 (9) County commissioner.
- 28 (10) County council member.
- 29 (11) Township trustee.
- 30 (12) Township board member. **This subdivision does not apply**
 31 **to elections in 2012 and thereafter.**
- 32 (13) Township assessor (only in a township referred to in
 33 IC 36-6-5-1(d)).
- 34 (14) Judge of a small claims court.
- 35 (15) Constable of a small claims court.

36 SECTION 4. IC 3-11-2-12, AS AMENDED BY P.L.146-2008,
 37 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2011]: Sec. 12. The following offices shall be placed on the
 39 general election ballot in the following order:

- 40 (1) Federal and state offices:
 41 (A) President and Vice President of the United States.
 42 (B) United States Senator.

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- 1 (C) Governor and lieutenant governor.
- 2 (D) Secretary of state.
- 3 (E) Auditor of state.
- 4 (F) Treasurer of state.
- 5 (G) Attorney general.
- 6 (H) Superintendent of public instruction.
- 7 (I) United States Representative.
- 8 (2) Legislative offices:
- 9 (A) State senator.
- 10 (B) State representative.
- 11 (3) Circuit offices and county judicial offices:
- 12 (A) Judge of the circuit court, and unless otherwise specified
- 13 under IC 33, with each division separate if there is more than
- 14 one (1) judge of the circuit court.
- 15 (B) Judge of the superior court, and unless otherwise specified
- 16 under IC 33, with each division separate if there is more than
- 17 one (1) judge of the superior court.
- 18 (C) Judge of the probate court.
- 19 (D) Judge of the county court, with each division separate, as
- 20 required by IC 33-30-3-3.
- 21 (E) Prosecuting attorney.
- 22 (F) Clerk of the circuit court.
- 23 (4) County offices:
- 24 (A) County auditor.
- 25 (B) County recorder.
- 26 (C) County treasurer.
- 27 (D) County sheriff.
- 28 (E) County coroner.
- 29 (F) County surveyor.
- 30 (G) County assessor.
- 31 (H) County commissioner.
- 32 (I) County council member.
- 33 (5) Township offices:
- 34 (A) Township assessor (only in a township referred to in
- 35 IC 36-6-5-1(d)).
- 36 (B) Township trustee.
- 37 (C) Township board member. **This clause does not apply to**
- 38 **elections in 2012 and thereafter.**
- 39 (D) Judge of the small claims court.
- 40 (E) Constable of the small claims court.
- 41 (6) City offices:
- 42 (A) Mayor.

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- 1 (B) Clerk or clerk-treasurer.
- 2 (C) Judge of the city court.
- 3 (D) City-county council member or common council member.
- 4 (7) Town offices:
- 5 (A) Clerk-treasurer.
- 6 (B) Judge of the town court.
- 7 (C) Town council member.

8 SECTION 5. IC 5-11-1-4, AS AMENDED BY P.L.176-2009,
 9 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2011]: Sec. 4. The state examiner shall require from every
 11 municipality and every state or local governmental unit, entity, or
 12 instrumentality financial reports covering the full period of each fiscal
 13 year. These reports shall be prepared, verified, and filed with the state
 14 examiner not later than sixty (60) days after the close of each fiscal
 15 year. **However, the department of local government finance may**
 16 **not approve the budget or any additional appropriations of a**
 17 **township that fails to file a report for the preceding fiscal year.** The
 18 reports must be filed electronically, in a manner prescribed by the state
 19 examiner that is compatible with the technology employed by the
 20 political subdivision.

21 SECTION 6. IC 5-11-1-27 IS ADDED TO THE INDIANA CODE
 22 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 23 1, 2011]: **Sec. 27. (a) The office of management and budget shall**
 24 **annually prepare a report that includes the following information**
 25 **for each township for the preceding calendar year:**

- 26 (1) **The population of the township.**
- 27 (2) **The budget, property tax levies, and property tax rates**
 28 **adopted by the township and approved by the department of**
 29 **local government finance.**
- 30 (3) **The assessed valuation in the township used to determine**
 31 **property taxes first due and payable in the preceding calendar**
 32 **year.**
- 33 (4) **The balance in each township fund as of the end of the**
 34 **preceding calendar year.**
- 35 (5) **A summary of the township assistance information**
 36 **submitted by the township trustee under IC 12-20-28-3.**
- 37 (6) **A summary of any statutory compliance issues or**
 38 **exceptions noted by the state board of accounts in its**
 39 **examination report for the township for the preceding**
 40 **calendar year.**
- 41 (7) **A description of any interlocal agreements in effect**
 42 **concerning the township's functions and duties.**

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1 **(8) A description of any resolutions or petitions concerning**
2 **the township that were adopted or submitted under IC 36-1.5**
3 **(government modernization) during the preceding calendar**
4 **year.**

5 **(9) A description of the property owned or leased by the**
6 **township.**

7 **(b) To the extent that the information required by subsection (a)**
8 **has not been previously submitted to or certified by the office of**
9 **management and budget or the department of local government**
10 **finance, a township shall submit the information to the office of**
11 **management and budget in an electronic format on a schedule**
12 **established by the office of management and budget.**

13 **(c) The office of management and budget shall do the following**
14 **before July 1 of each year:**

15 **(1) Submit a copy of the report prepared under subsection (a)**
16 **to the executive director of the legislative services agency in**
17 **an electronic format under IC 5-14-6.**

18 **(2) Submit to the county council of each county a copy of the**
19 **information compiled in the report for each township within**
20 **the county.**

21 SECTION 7. IC 5-11-13-1, AS AMENDED BY P.L.169-2006,
22 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2011]: Sec. 1. **(a)** Every state, county, city, town, township, or
24 school official, elective or appointive, who is the head of or in charge
25 of any office, department, board, or commission of the state or of any
26 county, city, town, or township, and every state, county, city, town, or
27 township employee or agent who is the head of, or in charge of, or the
28 executive officer of any department, bureau, board, or commission of
29 the state, county, city, town, or township, and every executive officer
30 by whatever title designated, who is in charge of any state educational
31 institution or of any other state, county, or city institution, shall during
32 the month of January of each year prepare, make, and sign a written or
33 printed certified report, correctly and completely showing the names
34 and business addresses of each and all officers, employees, and agents
35 in their respective offices, departments, boards, commissions, and
36 institutions, and the respective duties and compensation of each, and
37 shall forthwith file said report in the office of the state examiner of the
38 state board of accounts. However, no more than one (1) report covering
39 the same officers, employees, and agents need be made from the state
40 or any county, city, town, township, or school unit in any one year.

41 **(b) If a township fails to file a report under this section for the**
42 **preceding year, the department of local government finance may**

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1 **not approve the budget or any additional appropriations of the**
2 **township.**

3 SECTION 8. IC 6-1.1-17-2, AS AMENDED BY P.L.1-2006,
4 SECTION 135, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2011]: Sec. 2. (a) When formulating an annual
6 budget estimate, the proper officers of a political subdivision shall
7 prepare an estimate of the amount of revenue which the political
8 subdivision will receive from the state for and during the budget year
9 for which the budget is being formulated. These estimated revenues
10 shall be shown in the budget estimate and shall be taken into
11 consideration in calculating the tax levy which is to be made for the
12 ensuing calendar year. However, this section does not apply to funds
13 to be received from the state or the federal government for:

- 14 (1) township assistance;
- 15 (2) unemployment relief;
- 16 (3) old age pensions; or
- 17 (4) other funds which may at any time be made available under
18 "The Economic Security Act" or under any other federal act
19 which provides for civil and public works projects.

20 (b) When formulating an annual budget estimate, the proper officers
21 of a political subdivision shall prepare an estimate of the amount of
22 revenue that the political subdivision will receive under a development
23 agreement (as defined in IC 36-1-8-9.5) for and during the budget year
24 for which the budget is being formulated. Revenue received under a
25 development agreement may not be used to reduce the political
26 subdivision's maximum levy under IC 6-1.1-18.5 but may be used at
27 the discretion of the political subdivision to reduce the property tax
28 levy of the political subdivision for a particular year.

29 (c) **When formulating a proposed annual budget estimate, the**
30 **township trustee, the township board (before January 1, 2013), and**
31 **(after December 31, 2012) the county fiscal body shall consider the**
32 **following:**

- 33 (1) **The ending balance that will remain in each township fund**
34 **relative to:**
 - 35 (A) **the budgeted expenditures from the fund;**
 - 36 (B) **the fund balance that must be maintained by the**
37 **township on account of actual or anticipated delayed**
38 **property tax billing, collection, or distribution; and**
 - 39 (C) **the amount of tax anticipation notes or warrants or**
40 **other obligations incurred by the township on account of**
41 **delayed property tax billing, collection, or distribution.**
- 42 (2) **Whether the ending balance remaining in each township**

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1 fund is excessive and should be used to reduce property tax
2 levies. The factors described in subdivision (1) shall be
3 considered in determining whether an ending balance in a
4 township fund is excessive. If the township board (before
5 January 1, 2013) or the county fiscal body (after December
6 31, 2012) determines under this subdivision that the ending
7 balance in a township fund is excessive, the township board or
8 the county fiscal body shall transfer the excessive amount to
9 the township's levy excess fund.

10 (3) After December 31, 2012, with regard to a township
11 capital improvement fund or cumulative building fund, the
12 township capital improvement plan prepared under
13 IC 36-6-10.

14 SECTION 9. IC 6-1.1-17-3, AS AMENDED BY P.L.182-2009(ss),
15 SECTION 114, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2011]: Sec. 3. (a) The proper officers of a
17 political subdivision shall formulate its estimated budget and its
18 proposed tax rate and tax levy on the form prescribed by the
19 department of local government finance and approved by the state
20 board of accounts. The political subdivision shall give notice by
21 publication to taxpayers of:

- 22 (1) the estimated budget;
- 23 (2) the estimated maximum permissible levy;
- 24 (3) the current and proposed tax levies of each fund; and
- 25 (4) the amounts of excessive levy appeals to be requested.

26 In the notice, the political subdivision shall also state the time and
27 place at which a public hearing will be held on these items. The notice
28 shall be published twice in accordance with IC 5-3-1 with the first
29 publication at least ten (10) days before the date fixed for the public
30 hearing. Beginning in 2009, the duties required by this subsection must
31 be completed before September 10 of the calendar year.

32 (b) Beginning with budgets adopted for 2012, the county shall
33 give notice by publication to taxpayers of the budgets and tax levies
34 of each township as part of the notice by publication of the budget
35 and tax levies of the county. The department of local government
36 finance shall for property taxes first due and payable after
37 December 31, 2011, adjust the maximum permissible ad valorem
38 property tax levies of each township and each county as necessary
39 to account for the transfer of publication responsibilities to
40 counties under this subsection.

41 (c) Beginning with budgets adopted for 2012, the county shall
42 hold the public hearing on the budgets and tax levies of each

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1 township as part of the public hearing on the budget and tax levies
 2 of the county. The department of local government finance shall
 3 for property taxes first due and payable after December 31, 2011,
 4 adjust the maximum permissible ad valorem property tax levies of
 5 each township and each county as necessary to account for the
 6 transfer of public hearing responsibilities to counties under this
 7 subsection.

8 ~~(b)~~ (d) The board of directors of a solid waste management district
 9 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 10 conduct the public hearing required under subsection (a):

11 (1) in any county of the solid waste management district; and

12 (2) in accordance with the annual notice of meetings published
 13 under IC 13-21-5-2.

14 ~~(c)~~ (e) The trustee of each township in the county shall estimate the
 15 amount necessary to meet the cost of township assistance in the
 16 township for the ensuing calendar year. The township board **or (after**
 17 **December 31, 2012) the county fiscal body** shall adopt with the
 18 township budget a tax rate sufficient to meet the estimated cost of
 19 township assistance. The taxes collected as a result of the tax rate
 20 adopted under this subsection are credited to the township assistance
 21 fund.

22 ~~(d)~~ (f) This subsection expires January 1, 2009. A county shall adopt
 23 with the county budget and the department of local government finance
 24 shall certify under section 16 of this chapter a tax rate sufficient to raise
 25 the levy necessary to pay the following:

26 (1) The cost of child services (as defined in IC 12-19-7-1, **before**
 27 **its repeal**) of the county payable from the family and children's
 28 fund.

29 (2) The cost of children's psychiatric residential treatment
 30 services (as defined in IC 12-19-7.5-1, **before its repeal**) of the
 31 county payable from the children's psychiatric residential
 32 treatment services fund.

33 A budget, tax rate, or tax levy adopted by a county fiscal body or
 34 approved or modified by a county board of tax adjustment that is less
 35 than the levy necessary to pay the costs described in subdivision (1) or
 36 (2) shall not be treated as a final budget, tax rate, or tax levy under
 37 section 11 of this chapter.

38 (g) **This subsection applies to township budgets adopted for 2012**
 39 **and 2013. The township board may file a statement of the**
 40 **township's proposed budget, tax rate, and tax levy with the county**
 41 **fiscal body. The county fiscal body shall consider the matters in**
 42 **section 2(c) of this chapter in reviewing the statement. The county**

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1 fiscal body shall formulate the final proposed budget, tax rate, and
 2 tax levy for the township on the form prescribed by the department
 3 of local government finance and approved by the state board of
 4 accounts. The county fiscal body may revise, reduce, or modify, but
 5 may not increase, the township's proposed budget, tax rate, or levy
 6 submitted to the county fiscal body under this section. The county
 7 fiscal body shall adopt the final proposed budget, tax rate, and tax
 8 levy as part of the county budget. The budget, tax rate, and tax levy
 9 for each township shall be treated as funds under the budget, tax
 10 rate, and tax levy of the county. The county shall submit the
 11 budget, tax rate, and tax levy in the manner prescribed by the
 12 department of local government finance. This subsection expires
 13 January 1, 2015.

14 (h) The following apply to township budgets adopted for 2012
 15 and 2013:

16 (1) Except as provided in subdivision (2), the total amount
 17 appropriated by the township board for a particular year
 18 (including any additional appropriations made for that year)
 19 may not exceed the result of:

20 (A) the total amount appropriated for the previous year
 21 (including any additional appropriations made for that
 22 year); multiplied by

23 (B) the assessed value growth quotient determined under
 24 IC 6-1.1-18.5-2 and applicable to the township for the
 25 particular year.

26 (2) If the township board or (after December 31, 2012) the
 27 county fiscal body determines after a public hearing that the
 28 township cannot carry out its governmental functions for a
 29 year under the appropriation limitations imposed by
 30 subdivision (1), the township board or (after December 31,
 31 2012) the county fiscal body may appeal before October 20 of
 32 the current year to the department of local government
 33 finance for relief from the appropriation limitations for the
 34 ensuing year. In the appeal, the township board or (after
 35 December 31, 2012) the county fiscal body must state that the
 36 township will be unable to carry out the governmental
 37 functions committed to it by law unless the township is given
 38 relief from the appropriation limits. The township board or
 39 (after December 31, 2012) the county fiscal body must support
 40 the appeal by reasonably detailed statements of fact. The
 41 department of local government finance shall review the
 42 merits of the appeal. If the department of local government

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1 finance determines after reviewing the appeal that the
2 township cannot carry out its governmental functions for a
3 year under the appropriation limitations imposed by
4 subdivision (1), the department of local government finance
5 may grant relief from those appropriation limitations in the
6 manner determined to be appropriate by the department of
7 local government finance.

8 **This subsection expires January 1, 2015.**

9 SECTION 10. IC 6-1.1-17-3.5, AS AMENDED BY
10 P.L.182-2009(ss), SECTION 115, IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 3.5. (a) This section
12 does not apply to civil taxing units located in a county in which a
13 county board of tax adjustment reviews budgets, tax rates, and tax
14 levies. This section does not apply to a civil taxing unit that has its
15 proposed budget and proposed property tax levy approved under
16 section 20 of this chapter or IC 36-3-6-9. **Beginning with budgets
17 adopted for 2012, this section does not apply to townships.**

18 (b) This section applies to a civil taxing unit other than a county. If
19 a civil taxing unit will impose property taxes due and payable in the
20 ensuing calendar year, the civil taxing unit shall file with the fiscal
21 body of the county in which the civil taxing unit is located:

- 22 (1) a statement of the proposed or estimated tax rate and tax levy
23 for the civil taxing unit for the ensuing budget year; and
- 24 (2) a copy of the civil taxing unit's proposed budget for the
25 ensuing budget year.

26 (c) In the case of a civil taxing unit located in more than one (1)
27 county, the civil taxing unit shall file the information under subsection
28 (b) with the fiscal body of the county in which the greatest part of the
29 civil taxing unit's net assessed valuation is located.

30 (d) A civil taxing unit must file the information under subsection (b)
31 at least forty-five (45) days before the civil taxing unit fixes its tax rate
32 and tax levy and adopts its budget under this chapter.

33 (e) A county fiscal body shall complete the following at least fifteen
34 (15) days before the civil taxing unit fixes its tax rate and tax levy and
35 adopts its budget under this chapter:

- 36 (1) Review any proposed or estimated tax rate or tax levy or
37 proposed budget filed by a civil taxing unit with the county fiscal
38 body under this section.
- 39 (2) Issue a nonbinding recommendation to a civil taxing unit
40 regarding the civil taxing unit's proposed or estimated tax rate or
41 tax levy or proposed budget.

42 (f) The recommendation under subsection (e) must include a

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1 comparison of any increase in the civil taxing unit's budget or tax levy
2 to:

3 (1) the average increase in Indiana nonfarm personal income for
4 the preceding six (6) calendar years and the average increase in
5 nonfarm personal income for the county for the preceding six (6)
6 calendar years; and

7 (2) increases in the budgets and tax levies of other civil taxing
8 units in the county.

9 (g) The department of local government finance must provide each
10 county fiscal body with the most recent available information
11 concerning increases in Indiana nonfarm personal income and
12 increases in county nonfarm personal income.

13 (h) If a civil taxing unit fails to file the information required by
14 subsection (b) with the fiscal body of the county in which the civil
15 taxing unit is located by the time prescribed in subsection (d), the most
16 recent annual appropriations and annual tax levy of that civil taxing
17 unit are continued for the ensuing budget year.

18 (i) If a county fiscal body fails to complete the requirements of
19 subsection (e) before the deadline in subsection (e) for any civil taxing
20 unit subject to this section, the most recent annual appropriations and
21 annual tax levy of the county are continued for the ensuing budget year.

22 SECTION 11. IC 6-1.1-17-5, AS AMENDED BY P.L.111-2010,
23 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2011]: Sec. 5. (a) The officers of political subdivisions shall
25 meet each year to fix the budget, tax rate, and tax levy of their
26 respective subdivisions for the ensuing budget year as follows:

27 (1) The board of school trustees of a school corporation that is
28 located in a city having a population of more than one hundred
29 five thousand (105,000) but less than one hundred twenty
30 thousand (120,000), not later than:

31 (A) the time required in section 5.6(b) of this chapter; or

32 (B) November 1 if a resolution adopted under section 5.6(d) of
33 this chapter is in effect.

34 (2) The proper officers of all other political subdivisions that are
35 not school corporations, not later than November 1.

36 (3) The governing body of a school corporation (other than a
37 school corporation described in subdivision (1)) that elects to
38 adopt a budget under section 5.6 of this chapter for budget years
39 beginning after June 30, 2011, not later than the time required
40 under section 5.6(b) of this chapter for budget years beginning
41 after June 30, 2011.

42 (4) The governing body of a school corporation that is not

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1 described in subdivision (1) or (3), not later than November 1.
 2 Except in a consolidated city and county and in a second class city, the
 3 public hearing required by section 3 of this chapter must be completed
 4 at least ten (10) days before the proper officers of the political
 5 subdivision meet to fix the budget, tax rate, and tax levy. In a
 6 consolidated city and county and in a second class city, that public
 7 hearing, by any committee or by the entire fiscal body, may be held at
 8 any time after introduction of the budget. **Beginning with budgets**
 9 **adopted for 2012, the county fiscal body shall adopt the budget, tax**
 10 **rate, and tax levy for each township in the county as part of the**
 11 **county budget. The budget, tax rate, and tax levy for each township**
 12 **shall be treated as funds under the budget, tax rate, and tax levy of**
 13 **the county. The county shall submit the budget, tax rate, and tax**
 14 **levy in the manner prescribed by the department of local**
 15 **government finance.**

16 (b) Ten (10) or more taxpayers may object to a budget, tax rate, or
 17 tax levy of a political subdivision fixed under subsection (a) by filing
 18 an objection petition with the proper officers of the political
 19 subdivision not more than seven (7) days after the hearing. The
 20 objection petition must specifically identify the provisions of the
 21 budget, tax rate, and tax levy to which the taxpayers object.

22 (c) If a petition is filed under subsection (b), the fiscal body of the
 23 political subdivision shall adopt with its budget a finding concerning
 24 the objections in the petition and any testimony presented at the
 25 adoption hearing.

26 (d) This subsection does not apply to a school corporation. Each
 27 year at least two (2) days before the first meeting of the county board
 28 of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall
 29 file with the county auditor:

- 30 (1) a statement of the tax rate and levy fixed by the political
- 31 subdivision for the ensuing budget year;
- 32 (2) two (2) copies of the budget adopted by the political
- 33 subdivision for the ensuing budget year; and
- 34 (3) two (2) copies of any findings adopted under subsection (c).

35 Each year the county auditor shall present these items to the county
 36 board of tax adjustment at the board's first meeting under
 37 IC 6-1.1-29-4.

38 (e) In a consolidated city and county and in a second class city, the
 39 clerk of the fiscal body shall, notwithstanding subsection (d), file the
 40 adopted budget and tax ordinances with the county board of tax
 41 adjustment within two (2) days after the ordinances are signed by the
 42 executive, or within two (2) days after action is taken by the fiscal body

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to override a veto of the ordinances, whichever is later.

(f) If a fiscal body does not fix the budget, tax rate, and tax levy of the political subdivisions for the ensuing budget year as required under this section, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year.

SECTION 12. IC 6-1.1-17-16, AS AMENDED BY P.L.182-2009(ss), SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 16. (a) Subject to the limitations and requirements prescribed in this section, the department of local government finance may revise, reduce, or increase a political subdivision's budget by fund, tax rate, or tax levy which the department reviews under section 8 or 10 of this chapter. **When reviewing a budget, tax rate, and tax levy of a township, the department of local government finance shall consider the issues described in section 2(c) of this chapter.**

(b) Subject to the limitations and requirements prescribed in this section, the department of local government finance may review, revise, reduce, or increase the budget by fund, tax rate, or tax levy of any of the political subdivisions whose tax rates compose the aggregate tax rate within a political subdivision whose budget, tax rate, or tax levy is the subject of an appeal initiated under this chapter.

(c) Except as provided in subsections (j) and (k), before the department of local government finance reviews, revises, reduces, or increases a political subdivision's budget by fund, tax rate, or tax levy under this section, the department must hold a public hearing on the budget, tax rate, and tax levy. The department of local government finance shall hold the hearing in the county in which the political subdivision is located. The department of local government finance may consider the budgets by fund, tax rates, and tax levies of several political subdivisions at the same public hearing. At least five (5) days before the date fixed for a public hearing, the department of local government finance shall give notice of the time and place of the hearing and of the budgets by fund, levies, and tax rates to be considered at the hearing. The department of local government finance shall publish the notice in two (2) newspapers of general circulation published in the county. However, if only one (1) newspaper of general circulation is published in the county, the department of local government finance shall publish the notice in that newspaper.

(d) Except as provided in subsection (i), IC 20-46, or IC 6-1.1-18.5, the department of local government finance may not increase a political subdivision's budget by fund, tax rate, or tax levy to an amount which exceeds the amount originally fixed by the political subdivision.

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1 However, if the department of local government finance determines
 2 that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the
 3 political subdivision, the maximum amount by which the department
 4 may increase the tax rate, tax levy, or budget is the amount originally
 5 fixed by the political subdivision, and not the amount that was
 6 incorrectly published or omitted in the notice described in
 7 IC 5-3-1-2.3(b). The department of local government finance shall give
 8 the political subdivision written notification specifying any revision,
 9 reduction, or increase the department proposes in a political
 10 subdivision's tax levy or tax rate. The political subdivision has ten (10)
 11 calendar days from the date the political subdivision receives the notice
 12 to provide a written response to the department of local government
 13 finance's Indianapolis office. The response may include budget
 14 reductions, reallocation of levies, a revision in the amount of
 15 miscellaneous revenues, and further review of any other item about
 16 which, in the view of the political subdivision, the department is in
 17 error. The department of local government finance shall consider the
 18 adjustments as specified in the political subdivision's response if the
 19 response is provided as required by this subsection and shall deliver a
 20 final decision to the political subdivision.

21 (e) The department of local government finance may not approve a
 22 levy for lease payments by a city, town, county, library, or school
 23 corporation if the lease payments are payable to a building corporation
 24 for use by the building corporation for debt service on bonds and if:

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

29 (f) The department of local government finance shall certify its
 30 action to:

- 31 (1) the county auditor;
- 32 (2) the political subdivision if the department acts pursuant to an
 33 appeal initiated by the political subdivision;
- 34 (3) the taxpayer that initiated an appeal under section 13 of this
 35 chapter, or, if the appeal was initiated by multiple taxpayers, the
 36 first ten (10) taxpayers whose names appear on the statement filed
 37 to initiate the appeal; and
- 38 (4) a taxpayer that owns property that represents at least ten
 39 percent (10%) of the taxable assessed valuation in the political
 40 subdivision.

41 (g) The following may petition for judicial review of the final
 42 determination of the department of local government finance under

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1 subsection (f):
 2 (1) If the department acts under an appeal initiated by a political
 3 subdivision, the political subdivision.
 4 (2) If the department:
 5 (A) acts under an appeal initiated by one (1) or more taxpayers
 6 under section 13 of this chapter; or
 7 (B) fails to act on the appeal before the department certifies its
 8 action under subsection (f);
 9 a taxpayer who signed the statement filed to initiate the appeal.
 10 (3) If the department acts under an appeal initiated by the county
 11 auditor under section 14 of this chapter, the county auditor.
 12 (4) A taxpayer that owns property that represents at least ten
 13 percent (10%) of the taxable assessed valuation in the political
 14 subdivision.
 15 The petition must be filed in the tax court not more than forty-five (45)
 16 days after the department certifies its action under subsection (f).
 17 (h) The department of local government finance is expressly
 18 directed to complete the duties assigned to it under this section not later
 19 than February 15th of each year for taxes to be collected during that
 20 year.
 21 (i) Subject to the provisions of all applicable statutes, the
 22 department of local government finance may increase a political
 23 subdivision's tax levy to an amount that exceeds the amount originally
 24 fixed by the political subdivision if the increase is:
 25 (1) requested in writing by the officers of the political
 26 subdivision;
 27 (2) either:
 28 (A) based on information first obtained by the political
 29 subdivision after the public hearing under section 3 of this
 30 chapter; or
 31 (B) results from an inadvertent mathematical error made in
 32 determining the levy; and
 33 (3) published by the political subdivision according to a notice
 34 provided by the department.
 35 (j) The department of local government finance shall annually
 36 review the budget by fund of each school corporation not later than
 37 April 1. The department of local government finance shall give the
 38 school corporation written notification specifying any revision,
 39 reduction, or increase the department proposes in the school
 40 corporation's budget by fund. A public hearing is not required in
 41 connection with this review of the budget.
 42 (k) The department of local government finance may hold a hearing

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1 under subsection (c) only if the notice required in section 12 of this
2 chapter is published at least ten (10) days before the date of the
3 hearing.

4 SECTION 13. IC 6-1.1-17-16.2 IS ADDED TO THE INDIANA
5 CODE AS A NEW SECTION TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2011]: **Sec. 16.2. The department of local
7 government finance may not approve the budget or any additional
8 appropriations of a township that fails to file a report required
9 under IC 5-11-1-4 or IC 5-11-13-1 in the preceding calendar year,
10 unless the township did not exist as of March 1 of the calendar year
11 preceding the ensuing calendar year by two (2). However, this
12 section applies to a township that is the successor to another
13 township or the result of a consolidation or merger of one (1) or
14 more townships, if an annual report under IC 5-11-1-4 has not
15 been filed for each predecessor township.**

16 SECTION 14. IC 12-20-1.5 IS ADDED TO THE INDIANA CODE
17 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2011]:

19 **Chapter 1.5. Township Assistance Planning Board**

20 **Sec. 1. This chapter applies to all counties.**

21 **Sec. 2. As used in this chapter, "board" refers to the township
22 assistance planning board established for a county under section 3
23 of this chapter.**

24 **Sec. 3. (a) Each county shall establish a township assistance
25 planning board. The county executive shall appoint the members
26 of the board not later than January 1, 2012. The board consists of
27 the following members:**

- 28 (1) One (1) trustee from an unincorporated area of the county.
- 29 (2) One (1) trustee from an incorporated area of the county.
- 30 (3) One (1) person employed by a faith based human service
31 provider agency.
- 32 (4) One (1) person employed by a government funded human
33 service provider agency.
- 34 (5) One (1) person employed by a nonprofit human service
35 provider agency.
- 36 (6) Two (2) citizen members who:
 - 37 (A) are not employed by; and
 - 38 (B) are not a party to a contract with;
39 a township or a human service provider agency.
- 40 (7) One (1) member of the county fiscal body.
- 41 (8) One (1) member of the fiscal body of the municipality in
42 the county with the largest population.

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1 (b) A majority of the members of the board constitutes a
2 quorum. An affirmative vote of a majority of the members of the
3 board is required for the board to take action.

4 Sec. 4. (a) The first meeting of the board shall be convened not
5 later than January 1, 2012, by the member of the county fiscal
6 body appointed to the board.

7 (b) The board shall select a chairperson from among its
8 members at the board's first meeting.

9 (c) The members of the board serve at the pleasure of the
10 appointing authority.

11 (d) Each county fiscal body shall determine, in the manner
12 provided by law, the compensation of the members of the board.

13 (e) The board is a public agency for purposes of IC 5-14-1.5 and
14 IC 5-14-3.

15 Sec. 5. The board has the duty and responsibility to propose and
16 annually review the county's township assistance standards. The
17 standards apply to all townships in the county.

18 Sec. 6. Before July 1, 2012, the board shall adopt a resolution
19 approving standards that meet or exceed the requirements of this
20 article and forward the resolution to the county legislative body for
21 adoption. The standards take effect January 1, 2013.

22 SECTION 15. IC 12-20-5.5-1, AS AMENDED BY P.L.73-2005,
23 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2011]: Sec. 1. (a) The township trustee shall process all
25 applications for township assistance according to uniform written
26 standards and without consideration of the race, creed, nationality, or
27 gender of the applicant or any member of the applicant's household.

28 (b) The township's standards for the issuance of township assistance
29 and the processing of applications must be:

- 30 (1) governed by the requirements of this article;
- 31 (2) for standards applicable before January 1, 2013, proposed
32 by the township trustee, adopted by the township board, and filed
33 with the board of county commissioners;
- 34 (3) for standards applicable after December 31, 2012,
35 proposed by the township assistance planning board and
36 adopted by ordinance of the county legislative body;
- 37 ~~(4)~~ (4) reviewed and updated annually to reflect changes in the
38 cost of basic necessities in the township and changes in the law;
- 39 ~~(4)~~ (5) published in a single written document, including addenda
40 attached to the document; ~~and~~
- 41 ~~(5)~~ (6) posted in a place prominently visible to the public in all
42 offices of the township trustee where township assistance

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1 applications are taken or processed; **and**
2 **(7) posted on the county's web site, if the county maintains a**
3 **web site.**

4 SECTION 16. IC 12-20-5.5-2, AS AMENDED BY P.L.73-2005,
5 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2011]: Sec. 2. (a) Standards for the administration of township
7 assistance must ~~contain~~ **establish at a minimum** the following:

- 8 (1) Criteria for determining township assistance eligibility.
- 9 (2) Minimum requirements of township trustee accessibility.
- 10 (3) Other information as needed, including the following:
 - 11 (A) Township office locations, hours, and days of availability.
 - 12 (B) Initial eligibility criteria.
 - 13 (C) Continuing eligibility criteria.
 - 14 (D) Workfare requirements.
 - 15 (E) Essential and nonessential assets.
 - 16 (F) Available resources.
 - 17 (G) Income exemptions.
 - 18 (H) Application process.
 - 19 (I) Countable income.
 - 20 (J) Countable assets.
 - 21 (K) Wasted resources.

22 (b) Standards for the administration of township assistance must
23 exclude a Holocaust victim's settlement payment received by an
24 eligible individual from countable assets and countable income.

25 SECTION 17. IC 12-20-5.5-5, AS AMENDED BY P.L.73-2005,
26 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2011]: Sec. 5. The township's **or (after December 31, 2012)**
28 **county's** standards for the administration of township assistance must
29 include all applicable standards governing the provision of basic
30 necessities, including maximum amounts, special conditions, or other
31 limitations on eligibility, if any have been established for one (1) or
32 more basic necessities.

33 SECTION 18. IC 12-20-5.5-6 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 6. (a) A township
35 trustee **or for standards applicable after December 31, 2012, the**
36 **county legislative body**, shall set income standards for the township
37 that provide for financial eligibility in an amount consistent with
38 reasonable costs of basic necessities in the trustee's particular township.

39 (b) A township trustee **or for standards applicable after**
40 **December 31, 2012, the county legislative body** may not consider a
41 Holocaust victim's settlement payment received by an eligible
42 individual when setting income standards under this section.

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1 SECTION 19. IC 12-20-6-7, AS AMENDED BY P.L.73-2005,
2 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2011]: Sec. 7. (a) In a case of emergency, a trustee shall
4 accept and promptly act upon a completed application from an
5 individual requesting assistance. In a nonemergency request for
6 township assistance, the trustee shall act on the completed application
7 not later than seventy-two (72) hours after receiving the application,
8 excluding weekends and legal holidays listed in IC 1-1-9. The trustee's
9 office shall retain a copy of each application and affidavit whether or
10 not relief is granted.

11 (b) The actions that a trustee may take on a completed application
12 for township assistance, except in a case of emergency, are the
13 following:

- 14 (1) Grant assistance.
- 15 (2) Deny assistance, including a partial denial of assistance
16 requested.
- 17 (3) Leave the decision pending.

18 (c) A decision pending determination under subsection (b)(3):
19 (1) may not remain pending for more than seventy-two (72) hours
20 after the expiration of the period described in subsection (a); and
21 (2) must include a statement listing the specific reasons that
22 assistance is not granted or denied within the period required
23 under subsection (a).

24 **(d) If a trustee does not:**
25 **(1) accept a completed application for township assistance; or**
26 **(2) grant or deny a completed application for township**
27 **assistance within the period required under this section;**
28 **the application is considered denied, and the denial may be**
29 **appealed under IC 12-20-15.**

30 SECTION 20. IC 12-20-15-1, AS AMENDED BY P.L.73-2005,
31 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2011]: Sec. 1. If an applicant for or recipient of township
33 assistance:

- 34 (1) is not satisfied with the decision of the township trustee, as
35 administrator of township assistance; **or**
- 36 (2) **has had an application denied under IC 12-20-6-7(d);**
37 the applicant or recipient may appeal to the board of commissioners.

38 SECTION 21. IC 12-20-15-2, AS AMENDED BY P.L.73-2005,
39 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2011]: Sec. 2. An applicant for township assistance must file
41 the applicant's appeal not more than fifteen (15) days from the date:

- 42 (1) of issuance by the township trustee of adequate written notice

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1 of the denial of township assistance as provided by IC 12-20-6-8;
2 **or**
3 **(2) the application is denied under IC 12-20-6-7(d).**

4 An appeal must be made in writing or orally as required by the board
5 of commissioners.

6 SECTION 22. IC 12-20-15-4, AS AMENDED BY P.L.73-2005,
7 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JULY 1, 2011]: Sec. 4. (a) In hearing an appeal, the board of
9 commissioners and a hearing officer shall:

- 10 (1) review and consider any report or investigative documents the
- 11 trustee prepared before making the appealed decision; and
- 12 (2) be governed by the township's **or (after December 31, 2012)**
- 13 **county's** township assistance standards for determining eligibility
- 14 to the extent that the standards comply with existing law for the
- 15 granting of township assistance. If no legally sufficient standards
- 16 have been established, the board of commissioners and the
- 17 hearing officer shall be guided by the circumstances in each case.

18 (b) The board of commissioners shall remand a case to a trustee for
19 further proceedings if:

- 20 (1) new evidence was presented by the applicant to the board of
- 21 commissioners; and
- 22 (2) the board of commissioners determines that the new evidence
- 23 presented would have made the individual eligible for assistance.

24 (c) If a case is remanded to a trustee, the trustee shall issue a new
25 determination of eligibility not later than seventy-two (72) hours after
26 receiving the written decision remanding the case, excluding weekends
27 and legal holidays listed in IC 1-1-9.

28 SECTION 23. IC 12-20-15-8, AS AMENDED BY P.L.73-2005,
29 SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2011]: Sec. 8. (a) The township trustee or an applicant may
31 appeal a decision of the board of commissioners to a circuit or superior
32 court with jurisdiction in the county.

33 (b) In hearing an appeal, the court shall be governed by the
34 township's **or (after December 31, 2012) county's** township assistance
35 standards for determining eligibility for granting township assistance
36 in the township. If legally sufficient standards have not been
37 established, the court shall be guided by the circumstances of the case.

38 SECTION 24. IC 12-20-16-5, AS AMENDED BY P.L.73-2005,
39 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2011]: Sec. 5. (a) An applicant or a household that receives
41 food relief in any township having a population of more than ten
42 thousand (10,000) may request the township trustee, as administrator

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1 of township assistance, to issue a food order upon any eligible market,
2 and the township trustee, as administrator of township assistance, shall
3 abide by that request.

4 (b) The amount of a food order for various sized households that are
5 determined by the trustee to be eligible for township assistance shall be
6 based upon uniform monthly amounts specified in the township's **or**
7 **(after December 31, 2012) county's** township assistance standards.
8 However, an additional amount of food may be ordered for special
9 health reasons as prescribed by a physician. A supplemental food order
10 may be issued because of the loss of the recipient's food by:

- 11 (1) fire, flood, or other natural disaster;
- 12 (2) burglary or other criminal act; or
- 13 (3) the unpreventable spoilage of food.

14 (c) The trustee may issue a food order to an eligible applicant on
15 either a daily, weekly, or monthly basis.

16 SECTION 25. IC 12-20-16-12, AS AMENDED BY P.L.73-2005,
17 SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2011]: Sec. 12. (a) This section does not apply if the county
19 coroner assumes jurisdiction of an unclaimed body under
20 IC 36-2-14-16.

21 (b) If:

- 22 (1) an individual dies in a township without leaving:
 - 23 (A) money;
 - 24 (B) real or personal property;
 - 25 (C) other assets that may be liquidated; or
 - 26 (D) other means necessary to defray funeral expenses; and
 - 27 (2) the individual is not a resident of another township in Indiana;
- 28 the township trustee, as administrator of township assistance, shall
29 provide a person to superintend and authorize either the funeral and
30 burial or cremation of the deceased individual. If the township trustee
31 determines that the deceased individual is a resident of another
32 township in Indiana, the township trustee shall notify the trustee of that
33 township, who shall then provide a person to superintend and authorize
34 either the funeral and burial or cremation of the deceased individual.

35 (c) The necessary and reasonable expenses of the funeral and burial
36 or cremation, including a burial plot, shall be paid in the same manner
37 as other claims for township assistance. A trustee shall determine the
38 cost for the items and services required by law for the funeral and
39 burial of an individual, including a burial plot, and for the cremation of
40 an individual, and include in the township's **or (after December 31,**
41 **2012) county's** township assistance standards the maximum funeral
42 and burial or cremation amount to be paid from township assistance

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1 funds. The trustee may deduct from the maximum amount the
2 following:

3 (1) Any monetary benefits that the deceased individual is entitled
4 to receive from a state or federal program.

5 (2) Any money that another person provides on behalf of the
6 deceased individual.

7 (d) If an individual described in subsection (b) is a resident of a
8 state institution at the time of the individual's death, the division that
9 has administrative control of the state institution shall reimburse the
10 township trustee for the necessary and reasonable expenses of the
11 funeral and burial or cremation of the deceased individual. The
12 township trustee shall submit to the division that has administrative
13 control of the state institution an itemized claim for reimbursement of
14 the necessary and reasonable funeral and burial or cremation expenses
15 incurred by the township trustee.

16 (e) If an individual described in subsection (b) is a resident of a
17 special institution governed by IC 16-33 at the time of the individual's
18 death, the state department of health shall reimburse the township
19 trustee for the necessary and reasonable expenses of the funeral and
20 burial or cremation of the deceased individual. The township trustee
21 shall submit to the state department of health an itemized claim for
22 reimbursement of the necessary and reasonable funeral and burial or
23 cremation expenses incurred by the township trustee.

24 (f) A township trustee who provides funeral and burial or cremation
25 benefits to a deceased individual is entitled to a first priority claim, to
26 the extent of the cost of the funeral and burial or cremation benefits
27 paid by the township trustee, against any money or other personal
28 property held by the coroner under IC 36-2-14-11.

29 (g) The township trustee may not cremate a deceased individual if:
30 (1) the deceased individual; or
31 (2) a surviving family member of the deceased individual;
32 has objected in writing to cremation.

33 (h) If a township trustee provides a funeral under this section, the
34 cost of the funeral may not be more than the cost of the least expensive
35 funeral, including any necessary merchandise and embalming,
36 available from the funeral director under the funeral director's price list
37 disclosed to the Federal Trade Commission.

38 SECTION 26. IC 13-11-2-86 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 86. "Fiscal body"
40 means:

41 (1) the county council, for a county not having a consolidated city;

42 (2) the city-county council of a consolidated city and county;

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- 1 (3) the common council of a city;
- 2 (4) the town council of a town;
- 3 (5) ~~the township board; or~~ for a township:
- 4 (A) **the township board, before January 1, 2013; and**
- 5 (B) **the county fiscal body, after December 31, 2012; or**
- 6 (6) the board of directors of a conservancy district.

7 SECTION 27. IC 36-1-2-6, AS AMENDED BY P.L.186-2006,
 8 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2011]: Sec. 6. "Fiscal body" means:

- 10 (1) county council, for a county not having a consolidated city;
- 11 (2) city-county council, for a consolidated city or county having
 12 a consolidated city;
- 13 (3) common council, for a city other than a consolidated city;
- 14 (4) town council, for a town;
- 15 (5) ~~township board;~~ for a township:
- 16 (A) **the township board, before January 1, 2013; and**
- 17 (B) **the county fiscal body, after December 31, 2012;**
- 18 (6) governing body or budget approval body, for any other
 19 political subdivision that has a governing body or budget approval
 20 body; or
- 21 (7) chief executive officer of any other political subdivision that
 22 does not have a governing body or budget approval body.

23 SECTION 28. IC 36-1-2-9, AS AMENDED BY P.L.186-2006,
 24 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2011]: Sec. 9. "Legislative body" means: ~~the~~:

- 26 (1) **the** board of county commissioners, for a county not subject
 27 to IC 36-2-3.5 or IC 36-3-1;
- 28 (2) **the** county council, for a county subject to IC 36-2-3.5;
- 29 (3) **the** city-county council, for a consolidated city or county
 30 having a consolidated city;
- 31 (4) **the** common council, for a city other than a consolidated city;
- 32 (5) **the** town council, for a town;
- 33 (6) ~~township board;~~ for a township:
- 34 (A) **the township board, before January 1, 2013; and**
- 35 (B) **the county legislative body, after December 31, 2012;**
- 36 (7) **the** governing body of any other political subdivision that has
 37 a governing body; or
- 38 (8) **the** chief executive officer of any other political subdivision
 39 that does not have a governing body.

40 SECTION 29. IC 36-1-8-17 IS ADDED TO THE INDIANA CODE
 41 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 42 1, 2011]: **Sec. 17. (a) Each township office must include the address,**

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1 phone number, and regular office hours (if any) of the township
2 office in at least one (1) local telephone directory.

3 (b) A public meeting or a public hearing of a township official
4 or governing body must be held in a public place and not in a
5 private residence.

6 SECTION 30. IC 36-1.5-1-10 IS ADDED TO THE INDIANA
7 CODE AS A NEW SECTION TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2011]: Sec. 10. (a) This section applies if:

9 (1) a township reorganizes under this article with one (1) or
10 more townships; and

11 (2) the new political subdivision that results from the
12 reorganization is not a city or town.

13 (b) After December 31, 2012, the fiscal body of the resulting new
14 political subdivision is the county fiscal body, which shall review
15 the budget of the new political subdivision under IC 6-1.1-17-2.

16 SECTION 31. IC 36-6-4-12 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 12. (a) At the annual
18 meeting of the township legislative body under IC 36-6-6-9 the
19 executive shall present a complete report of all receipts and
20 expenditures of the preceding calendar year, including the balance to
21 the credit of each fund controlled by the executive. If the executive
22 controls any money that is not included in a particular fund, then the
23 executive shall state all the facts concerning that money in the report.

24 (b) Each item of expenditure must be accompanied by the verified
25 voucher of the person to whom the sum was paid, stating:

- 26 (1) why the payment was made;
- 27 (2) that the receipt is for the exact sum received;
- 28 (3) that no part of the sum has been retained by the executive; and
- 29 (4) that no part of the sum has been or is to be returned to the
30 executive or any other person.

31 The executive may administer oaths to persons giving these receipts.

32 (c) The report must separately list each expenditure that is
33 made to reimburse the executive for the executive's use of tangible
34 property (as defined in IC 6-1.1-1-19) for public business, including
35 any reimbursements made for the executive's use of a private
36 residence, a personal telephone, or a personal vehicle for public
37 business. As used in this section, "private residence" means a place
38 that is not a public place.

39 (d) The executive shall swear or affirm that:

- 40 (1) the report shows all sums received by ~~him~~; the executive;
- 41 (2) the expenditures credited have been fully paid in the sums
42 stated, without express or implied agreement that any part of the

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1 sums is to be retained by or returned to the executive or any other
 2 person; and
 3 (3) the executive has received no money or other property in
 4 consideration of any contract entered into on behalf of the
 5 township.

6 ~~(d)~~ (e) Within ten (10) days after the legislative body's action under
 7 IC 36-6-6-9, the executive shall file a copy of the report and its
 8 accompanying vouchers, as adopted by the legislative body, in the
 9 county auditor's office. The legislative body may, for the benefit of the
 10 township, bring a civil action against the executive if the executive fails
 11 to file the report within ten (10) days after the legislative body's action.
 12 The legislative body may recover five dollars (\$5) for each day beyond
 13 the time limit for filing the report, until the report is filed.

14 SECTION 32. IC 36-6-6-1 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 1. (a) This chapter
 16 applies to all townships.

17 **(b) On January 1, 2015, the township boards in each county are
 18 abolished.**

19 **(c) After December 31, 2012:**

- 20 (1) the county fiscal body is the fiscal body of each township
 21 in the county; and
- 22 (2) the county fiscal body shall exercise the fiscal powers
 23 assigned in the Indiana Code to township boards, including
 24 the authority to adopt the township's annual budget and to
 25 levy township property taxes for township funds.

26 **(d) After December 31, 2012:**

- 27 (1) the county legislative body is the legislative body of each
 28 township in the county; and
- 29 (2) the county legislative body shall exercise the legislative
 30 powers assigned in the Indiana Code to township boards.

31 **(e) The county executive shall allow and make orders for
 32 payment of claims against the township in the same manner that
 33 the county executive allows and orders payment of claims against
 34 the county.**

35 **(f) Notwithstanding any other provision, after December 31,
 36 2012, the only duty and responsibility of a township board is to
 37 formulate and submit to the county fiscal body a proposed budget,
 38 tax rate, and levy under IC 6-1.1-17.**

39 **(g) The abolishment of a township board under subsection (b)
 40 does not invalidate:**

- 41 (1) any resolutions, fees, or schedules adopted or other actions
 42 taken by the township board before January 1, 2013; or

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1 (2) any appointments made by the township board before
2 January 1, 2013.
3 (h) After December 31, 2012, any reference:
4 (1) in the Indiana Code;
5 (2) in the Indiana Administrative Code; or
6 (3) in any resolution;
7 to the township board concerning fiscal powers and duties shall be
8 considered a reference to the county fiscal body.
9 (i) After December 31, 2012, any reference:
10 (1) in the Indiana Code;
11 (2) in the Indiana Administrative Code; or
12 (3) in any resolution;
13 to the township board concerning legislative powers and duties
14 shall be considered a reference to the county legislative body.
15 SECTION 33. IC 36-6-10 IS ADDED TO THE INDIANA CODE
16 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2011]:
18 **Chapter 10. Township Capital Improvement Plan**
19 **Sec. 1. This chapter applies after December 31, 2012.**
20 **Sec. 2. As used in this chapter, "capital improvement" means:**
21 (1) acquisition of land;
22 (2) site improvements;
23 (3) infrastructure improvements;
24 (4) construction of buildings or structures;
25 (5) rehabilitation, renovation, or enlargement of buildings or
26 structures; or
27 (6) acquisition or improvement of machinery, equipment,
28 furnishings, or facilities.
29 **Sec. 3. As used in this chapter, "capital improvement fund"**
30 **means a township fund in which the money in the fund may be used**
31 **for the payment of capital improvements. The term includes:**
32 (1) a cumulative firefighting building and equipment fund
33 under IC 36-8-14;
34 (2) an equipment replacement fund under IC 36-8-19-8.5;
35 (3) a cumulative township vehicle and building fund under
36 IC 36-9-17.5;
37 (4) a cumulative building fund under IC 36-10-7.5-19; and
38 (5) any other fund established by a township for the payment
39 of capital improvements.
40 **Sec. 4. As used in this chapter, "plan" refers to a township**
41 **capital improvement plan adopted or amended under this chapter.**
42 **Sec. 5. Before a township may collect property taxes for a**

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1 capital improvement fund in a particular year, the township
2 trustee must prepare a proposed or amended plan in the
3 immediately preceding year. The county fiscal body, not later than
4 August 1, shall hold a public hearing on a proposed or amended
5 plan and adopt the proposed or amended plan.

6 Sec. 6. (a) The department of local government finance shall
7 prescribe the format of the plan.

8 (b) A plan must:

9 (1) apply to at least the three (3) years immediately following
10 the year the plan is adopted;

11 (2) estimate for each year to which the plan applies the nature
12 and amount of proposed expenditures from the capital
13 improvement fund; and

14 (3) estimate:

15 (A) the source of all revenue to be dedicated to the
16 proposed expenditures in the upcoming calendar year; and

17 (B) the amount of property taxes to be collected in the
18 upcoming calendar year and retained in the fund for
19 expenditures proposed for a later year.

20 Sec. 7. A township trustee, with the approval of the county fiscal
21 body, may amend a plan to:

22 (1) provide money for the purposes of the fund; or

23 (2) supplement money accumulated in the fund for the
24 purposes of the fund.

25 Sec. 8. The plan shall be considered by:

26 (1) the county fiscal body in making the annual budget
27 estimate under IC 6-1.1-17-2; and

28 (2) the department of local government finance when
29 reviewing a budget, tax rate, and tax levy of a township under
30 IC 6-1.1-17-16.

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COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 405, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 7, delete lines 41 through 42.

Page 8, delete lines 1 through 4.

Page 8, line 5, delete "(c)" and insert "(b)".

Page 9, delete lines 20 through 42, begin a new paragraph and insert:

"SECTION 9. IC 6-1.1-17-3, AS AMENDED BY P.L.182-2009(ss), SECTION 114, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision shall give notice by publication to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

In the notice, the political subdivision shall also state the time and place at which a public hearing will be held on these items. The notice shall be published twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. Beginning in 2009, the duties required by this subsection must be completed before September 10 of the calendar year.

(b) Beginning with budgets adopted for 2012, the county shall give notice by publication to taxpayers of the budgets and tax levies of each township as part of the notice by publication of the budget and tax levies of the county. The department of local government finance shall for property taxes first due and payable after December 31, 2011, adjust the maximum permissible ad valorem property tax levies of each township and each county as necessary to account for the transfer of publication responsibilities to counties under this subsection.

(c) Beginning with budgets adopted for 2012, the county shall hold the public hearing on the budgets and tax levies of each township as part of the public hearing on the budget and tax levies of the county. The department of local government finance shall for property taxes first due and payable after December 31, 2011,

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adjust the maximum permissible ad valorem property tax levies of each township and each county as necessary to account for the transfer of public hearing responsibilities to counties under this subsection.

~~(b)~~ **(d)** The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

~~(c)~~ **(e)** The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board **or (after December 31, 2012) the county fiscal body** shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

~~(d)~~ **(f)** This subsection expires January 1, 2009. A county shall adopt with the county budget and the department of local government finance shall certify under section 16 of this chapter a tax rate sufficient to raise the levy necessary to pay the following:

- (1) The cost of child services (as defined in IC 12-19-7-1, **before its repeal**) of the county payable from the family and children's fund.
- (2) The cost of children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1, **before its repeal**) of the county payable from the children's psychiatric residential treatment services fund.

A budget, tax rate, or tax levy adopted by a county fiscal body or approved or modified by a county board of tax adjustment that is less than the levy necessary to pay the costs described in subdivision (1) or (2) shall not be treated as a final budget, tax rate, or tax levy under section 11 of this chapter.

(g) This subsection applies to township budgets adopted for 2012 and 2013. The township board may file a statement of the township's proposed budget, tax rate, and tax levy with the county fiscal body. The county fiscal body shall consider the matters in section 2(c) of this chapter in reviewing the statement. The county fiscal body shall formulate the final proposed budget, tax rate, and tax levy for the township on the form prescribed by the department of local government finance and approved by the state board of

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accounts. The county fiscal body may revise, reduce, or modify, but may not increase, the township's proposed budget, tax rate, or levy submitted to the county fiscal body under this section. The county fiscal body shall adopt the final proposed budget, tax rate, and tax levy as part of the county budget. The budget, tax rate, and tax levy for each township shall be treated as funds under the budget, tax rate, and tax levy of the county. The county shall submit the budget, tax rate, and tax levy in the manner prescribed by the department of local government finance. This subsection expires January 1, 2015.

(h) The following apply to township budgets adopted for 2012 and 2013:

(1) Except as provided in subdivision (2), the total amount appropriated by the township board for a particular year (including any additional appropriations made for that year) may not exceed the result of:

(A) the total amount appropriated for the previous year (including any additional appropriations made for that year); multiplied by

(B) the assessed value growth quotient determined under IC 6-1.1-18.5-2 and applicable to the township for the particular year.

(2) If the township board or (after December 31, 2012) the county fiscal body determines after a public hearing that the township cannot carry out its governmental functions for a year under the appropriation limitations imposed by subdivision (1), the township board or (after December 31, 2012) the county fiscal body may appeal before October 20 of the current year to the department of local government finance for relief from the appropriation limitations for the ensuing year. In the appeal, the township board or (after December 31, 2012) the county fiscal body must state that the township will be unable to carry out the governmental functions committed to it by law unless the township is given relief from the appropriation limits. The township board or (after December 31, 2012) the county fiscal body must support the appeal by reasonably detailed statements of fact. The department of local government finance shall review the merits of the appeal. If the department of local government finance determines after reviewing the appeal that the township cannot carry out its governmental functions for a year under the appropriation limitations imposed by

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subdivision (1), the department of local government finance may grant relief from those appropriation limitations in the manner determined to be appropriate by the department of local government finance.

This subsection expires January 1, 2015.

SECTION 10. IC 6-1.1-17-3.5, AS AMENDED BY P.L.182-2009(ss), SECTION 115, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 3.5. (a) This section does not apply to civil taxing units located in a county in which a county board of tax adjustment reviews budgets, tax rates, and tax levies. This section does not apply to a civil taxing unit that has its proposed budget and proposed property tax levy approved under section 20 of this chapter or IC 36-3-6-9. **Beginning with budgets adopted for 2012, this section does not apply to townships.**

(b) This section applies to a civil taxing unit other than a county. If a civil taxing unit will impose property taxes due and payable in the ensuing calendar year, the civil taxing unit shall file with the fiscal body of the county in which the civil taxing unit is located:

- (1) a statement of the proposed or estimated tax rate and tax levy for the civil taxing unit for the ensuing budget year; and
- (2) a copy of the civil taxing unit's proposed budget for the ensuing budget year.

(c) In the case of a civil taxing unit located in more than one (1) county, the civil taxing unit shall file the information under subsection (b) with the fiscal body of the county in which the greatest part of the civil taxing unit's net assessed valuation is located.

(d) A civil taxing unit must file the information under subsection (b) at least forty-five (45) days before the civil taxing unit fixes its tax rate and tax levy and adopts its budget under this chapter.

(e) A county fiscal body shall complete the following at least fifteen (15) days before the civil taxing unit fixes its tax rate and tax levy and adopts its budget under this chapter:

- (1) Review any proposed or estimated tax rate or tax levy or proposed budget filed by a civil taxing unit with the county fiscal body under this section.
- (2) Issue a nonbinding recommendation to a civil taxing unit regarding the civil taxing unit's proposed or estimated tax rate or tax levy or proposed budget.

(f) The recommendation under subsection (e) must include a comparison of any increase in the civil taxing unit's budget or tax levy to:

- (1) the average increase in Indiana nonfarm personal income for

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the preceding six (6) calendar years and the average increase in nonfarm personal income for the county for the preceding six (6) calendar years; and

(2) increases in the budgets and tax levies of other civil taxing units in the county.

(g) The department of local government finance must provide each county fiscal body with the most recent available information concerning increases in Indiana nonfarm personal income and increases in county nonfarm personal income.

(h) If a civil taxing unit fails to file the information required by subsection (b) with the fiscal body of the county in which the civil taxing unit is located by the time prescribed in subsection (d), the most recent annual appropriations and annual tax levy of that civil taxing unit are continued for the ensuing budget year.

(i) If a county fiscal body fails to complete the requirements of subsection (e) before the deadline in subsection (e) for any civil taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the county are continued for the ensuing budget year.

SECTION 11. IC 6-1.1-17-5, AS AMENDED BY P.L.111-2010, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 5. (a) The officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year as follows:

(1) The board of school trustees of a school corporation that is located in a city having a population of more than one hundred five thousand (105,000) but less than one hundred twenty thousand (120,000), not later than:

- (A) the time required in section 5.6(b) of this chapter; or
- (B) November 1 if a resolution adopted under section 5.6(d) of this chapter is in effect.

(2) The proper officers of all other political subdivisions that are not school corporations, not later than November 1.

(3) The governing body of a school corporation (other than a school corporation described in subdivision (1)) that elects to adopt a budget under section 5.6 of this chapter for budget years beginning after June 30, 2011, not later than the time required under section 5.6(b) of this chapter for budget years beginning after June 30, 2011.

(4) The governing body of a school corporation that is not described in subdivision (1) or (3), not later than November 1.

Except in a consolidated city and county and in a second class city, the public hearing required by section 3 of this chapter must be completed

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at least ten (10) days before the proper officers of the political subdivision meet to fix the budget, tax rate, and tax levy. In a consolidated city and county and in a second class city, that public hearing, by any committee or by the entire fiscal body, may be held at any time after introduction of the budget. **Beginning with budgets adopted for 2012, the county fiscal body shall adopt the budget, tax rate, and tax levy for each township in the county as part of the county budget. The budget, tax rate, and tax levy for each township shall be treated as funds under the budget, tax rate, and tax levy of the county. The county shall submit the budget, tax rate, and tax levy in the manner prescribed by the department of local government finance.**

(b) Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy of a political subdivision fixed under subsection (a) by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. The objection petition must specifically identify the provisions of the budget, tax rate, and tax levy to which the taxpayers object.

(c) If a petition is filed under subsection (b), the fiscal body of the political subdivision shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing.

(d) This subsection does not apply to a school corporation. Each year at least two (2) days before the first meeting of the county board of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall file with the county auditor:

- (1) a statement of the tax rate and levy fixed by the political subdivision for the ensuing budget year;
- (2) two (2) copies of the budget adopted by the political subdivision for the ensuing budget year; and
- (3) two (2) copies of any findings adopted under subsection (c).

Each year the county auditor shall present these items to the county board of tax adjustment at the board's first meeting under IC 6-1.1-29-4.

(e) In a consolidated city and county and in a second class city, the clerk of the fiscal body shall, notwithstanding subsection (d), file the adopted budget and tax ordinances with the county board of tax adjustment within two (2) days after the ordinances are signed by the executive, or within two (2) days after action is taken by the fiscal body to override a veto of the ordinances, whichever is later.

(f) If a fiscal body does not fix the budget, tax rate, and tax levy of the political subdivisions for the ensuing budget year as required under

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this section, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year."

Delete page 10.

Page 11, delete lines 1 through 33.

Page 16, line 6, delete "fiscal" and insert **"legislative"**.

Page 16, line 22, delete "fiscal" and insert **"legislative"**.

Page 17, line 22, delete "fiscal" and insert **"legislative"**.

Page 17, line 26, delete "fiscal" and insert **"legislative"**.

Page 22, line 21, delete "fiscal" and insert **"legislative"**.

Page 24, line 6, delete "and legislative".

Page 24, line 7, delete "body".

Page 24, line 8, delete "legislative and".

Page 24, between lines 12 and 13, begin a new paragraph and insert:

"(d) After December 31, 2012:

(1) the county legislative body is the legislative body of each township in the county; and

(2) the county legislative body shall exercise the legislative powers assigned in the Indiana Code to township boards.

(e) The county executive shall allow and make orders for payment of claims against the township in the same manner that the county executive allows and orders payment of claims against the county."

Page 24, line 13, delete "(d)" and insert **"(f)"**.

Page 24, line 17, delete "(e)" and insert **"(g)"**.

Page 24, line 23, delete "(f)" and insert **"(h)"**.

Page 24, line 27, after "board" insert **"concerning fiscal powers and duties"**.

Page 24, between lines 28 and 29, begin a new paragraph and insert:

"(i) After December 31, 2012, any reference:

(1) in the Indiana Code;

(2) in the Indiana Administrative Code; or

(3) in any resolution;

to the township board concerning legislative powers and duties shall be considered a reference to the county legislative body."

Page 24, delete lines 29 through 42.

Delete page 25.

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Page 26, delete lines 1 through 25.
Re-number all SECTIONS consecutively.
and when so amended that said bill do pass.
(Reference is to SB 405 as introduced.)

LAWSON C, Chairperson

Committee Vote: Yeas 7, Nays 1.

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