
SENATE BILL No. 285

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-3-6-9.

Synopsis: Review of local government budgets. Requires all civil taxing units subject to nonbinding review to file the information required for the nonbinding review with the county fiscal body on or before September 1 of each year. Requires a county fiscal body to complete the reviews and issue nonbinding recommendations on or before October 1 of each year. Requires a taxing unit that is subject to binding review to submit its budget and levies for final approval on or before September 1 of each year. Requires a taxing unit submitting its budget and tax levies for either nonbinding review or final approval to also submit to the reviewing body a copy of the notice of budget estimates and tax levies published by the taxing unit. Provides that a political subdivision that is required to submit its proposed budget and property tax levy for final approval may make an additional appropriation only if the additional appropriation is also approved by the body that approved the political subdivision's proposed budget and property tax levy. Authorizes the department of local government finance (DLGF) to establish a pilot program concerning nonbinding review of budgets, property tax rates, and property tax levies. Provides that for a county to be eligible for designation as a pilot county, the county fiscal body must adopt a resolution and submit an application to the DLGF. Allows the DLGF to designate not more than three counties as pilot counties. Specifies that the following apply in 2013 and thereafter in a pilot county: (1) Each taxing unit in the pilot county must file with the DLGF the taxing unit's proposed budgets, property tax rates, and property tax levies. (2) When formulating the taxing
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Effective: July 1, 2012.

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January 5, 2012, read first time and referred to Committee on Local Government.



Digest Continued

unit's estimated budget, property tax rate, and property tax levy, each taxing unit shall consider estimated consequences of the circuit breaker property tax credits. (3) The DLGF shall prepare an analysis of the proposed budgets, property tax rates, and property tax levies submitted by taxing units in the pilot county and provide the analysis to the county fiscal body and to the fiscal body of each taxing unit in the pilot county. (4) Upon request by the county fiscal body, representatives of the DLGF shall appear before the county fiscal body to review the analysis. (5) The county fiscal body shall review the proposed budgets, property tax rates, and property tax levies of each taxing unit in the county and the total tax rate of each taxing district in the county, and shall issue a nonbinding recommendation to each taxing unit.

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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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SENATE BILL No. 285



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

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

1 SECTION 1. IC 6-1.1-17-3.5, AS AMENDED BY
2 P.L.182-2009(ss), SECTION 115, IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 3.5. (a) This section
4 does not apply to civil taxing units located in a county in which a
5 county board of tax adjustment reviews budgets, tax rates, and tax
6 levies. This section does not apply to a civil taxing unit that has its
7 proposed budget and proposed property tax levy approved under
8 section 20 of this chapter or IC 36-3-6-9.
9 (b) This section applies to a civil taxing unit other than a county.
10 **Except as provided in section 3.7 of this chapter**, if a civil taxing unit
11 will impose property taxes due and payable in the ensuing calendar
12 year, the civil taxing unit shall file with the fiscal body of the county in
13 which the civil taxing unit is located:
14 (1) a statement of the proposed or estimated tax rate and tax levy
15 for the civil taxing unit for the ensuing budget year; ~~and~~
16 (2) a copy of the civil taxing unit's proposed budget for the
17 ensuing budget year; **and**



1 **(3) a copy of the notice to taxpayers published under section**
 2 **3(a) of this chapter that specifies the civil taxing unit's**
 3 **estimated budget, estimated maximum permissible tax levy,**
 4 **current and proposed tax levies of each fund, and amounts of**
 5 **excessive levy appeals to be requested.**

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

10 (d) A civil taxing unit must file the information under subsection (b)
 11 ~~at least forty-five (45) days before the civil taxing unit fixes its tax rate~~
 12 ~~and tax levy and adopts its budget under this chapter: on or before~~
 13 **September 1 of each year.**

14 (e) A county fiscal body shall complete the following ~~at least fifteen~~
 15 ~~(15) days before the civil taxing unit fixes its tax rate and tax levy and~~
 16 ~~adopts its budget under this chapter: on or before October 1 of each~~
 17 **year:**

18 (1) Review any proposed or estimated tax rate or tax levy or
 19 proposed budget filed by a civil taxing unit with the county fiscal
 20 body under this section.

21 (2) Issue a nonbinding recommendation to a civil taxing unit
 22 regarding the civil taxing unit's proposed or estimated tax rate or
 23 tax levy or proposed budget.

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

27 (1) the average increase in Indiana nonfarm personal income for
 28 the preceding six (6) calendar years and the average increase in
 29 nonfarm personal income for the county for the preceding six (6)
 30 calendar years; and

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

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

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

42 (i) If a county fiscal body fails to complete the requirements of

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1 subsection (e) before the **October 1** deadline in subsection (e) for any
 2 civil taxing unit subject to this section, the most recent annual
 3 appropriations and annual tax levy of the county are continued for the
 4 ensuing budget year.

5 SECTION 2. IC 6-1.1-17-3.7 IS ADDED TO THE INDIANA
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2012]: **Sec. 3.7. (a) The purpose of this**
 8 **section is to authorize a pilot program to allow county fiscal bodies**
 9 **of designated counties to carry out a more thorough nonbinding**
 10 **review of the proposed budgets, property tax rates, and property**
 11 **tax levies of all taxing units in those counties. The general assembly**
 12 **finds that, because of the enactment of property tax credits under**
 13 **IC 6-1.1-20.6, there is an even greater need for taxing units to**
 14 **cooperate in the adoption of their budgets, property tax rates, and**
 15 **property tax levies.**

16 **(b) The department of local government finance may establish**
 17 **a pilot program concerning nonbinding review of budgets,**
 18 **property tax rates, and property tax levies as provided in this**
 19 **section.**

20 **(c) For a county to be eligible for designation as a pilot county**
 21 **participating in the pilot program:**

22 **(1) the county fiscal body must adopt a resolution approving**
 23 **the submission of an application to be designated as a pilot**
 24 **county; and**

25 **(2) the county fiscal body must submit to the department of**
 26 **local government finance before the date specified by the**
 27 **department:**

28 **(A) an application in the form and containing the**
 29 **information prescribed by the department; and**

30 **(B) a copy of the resolution adopted under subdivision (1).**

31 **(d) After reviewing applications submitted under subsection (c),**
 32 **the department of local government finance may designate not**
 33 **more than three (3) counties that submit an application under**
 34 **subsection (c) as pilot counties under this section. In determining**
 35 **which counties shall be designated as pilot counties, the department**
 36 **of local government finance shall attempt to achieve diversity**
 37 **among designated counties based on:**

38 **(1) the geographical location of the counties;**

39 **(2) the population of the counties; and**

40 **(3) whether the counties are primarily rural or urban.**

41 **(e) The department of local government finance shall notify**
 42 **each taxing unit in a pilot county of:**

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- 1 (1) the designation of the county as a pilot county; and
 2 (2) the duties of the taxing unit under this section.
 3 **(f) The following apply in 2013 and thereafter:**
 4 (1) Each taxing unit in a pilot county shall before September
 5 1 of each year file with the department of local government
 6 finance and with the county fiscal body:
 7 (A) the taxing unit's proposed budgets, property tax rates,
 8 and property tax levies for the following calendar year;
 9 (B) a statement of whether:
 10 (i) a petition and remonstrance process has been initiated
 11 under IC 6-1.1-20 concerning a controlled project of the
 12 taxing unit;
 13 (ii) a public question under IC 6-1.1-20 concerning a
 14 controlled project of the taxing unit has been certified
 15 and will be on the election ballot;
 16 (iii) a referendum tax levy question under IC 20-46-1 has
 17 been certified and will be on the election ballot; or
 18 (iv) the taxing unit anticipates that it will during the
 19 following eighteen (18) months either adopt a resolution
 20 or ordinance under IC 6-1.1-20 making a preliminary
 21 determination to issue bonds or enter into a lease
 22 concerning a controlled project of the taxing unit or
 23 adopt a resolution under IC 20-46-1 to place a
 24 referendum tax levy question on the election ballot; and
 25 (C) any additional information required by the department
 26 to prepare the analysis required under subdivision (4).
 27 A school corporation providing information to the
 28 department of local government finance shall provide the
 29 information through the department's interactive and
 30 searchable Internet web site containing local government
 31 information (the Indiana gateway for governmental units).
 32 When formulating the taxing unit's estimated budget,
 33 property tax rate, and property tax levy under section 3 of
 34 this chapter, the proper officers of the taxing unit shall
 35 consider the estimated consequences of the property tax
 36 credits under IC 6-1.1-20.6 on the property taxes that will be
 37 collected by the taxing unit and the calculation of fund
 38 balances.
 39 (2) A taxing unit in a pilot county that would otherwise be
 40 required to submit its proposed budgets, property tax rates,
 41 and property tax levies for nonbinding review under section
 42 3.5 of this chapter is not required to do so, but the taxing unit

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1 must instead submit the information required by subdivision
2 (1) to the department of local government finance.

3 (3) A taxing unit that is located in a pilot county and that is
4 subject to binding review and approval of the taxing unit's
5 budgets, property tax rates, and property tax levies under
6 IC 6-1.1-17-20 or IC 36-3-6-9:

7 (A) remains subject to binding review and approval under
8 those statutes and must submit the information required
9 under those statutes to the appropriate fiscal body; and

10 (B) must also submit the information required by
11 subdivision (1) to the department of local government
12 finance.

13 (4) The department shall prepare an analysis of the proposed
14 budgets, property tax rates, and property tax levies submitted
15 by taxing units in each pilot county. The analysis prepared by
16 the department must include at least the following:

17 (A) The estimated total property tax rate for each taxing
18 district in the pilot county.

19 (B) The estimated total amount of property taxes to be
20 levied in the pilot county.

21 (C) The estimated consequences of the property tax credits
22 under IC 6-1.1-20.6 on:

23 (i) the property tax rates of each taxing unit and taxing
24 district in the pilot county;

25 (ii) the expected total tax rate of each taxing district in
26 the county; and

27 (iii) the property taxes that will be collected by each
28 taxing unit in the pilot county.

29 (5) The department of local government finance shall before
30 October 1 of each year provide the analysis prepared under
31 subdivision (4) for a pilot county to the county fiscal body of
32 the pilot county and to the fiscal body of each taxing unit in
33 the pilot county. Upon request by the county fiscal body,
34 representatives of the department of local government finance
35 shall appear before the county fiscal body to review the
36 analysis.

37 (6) The county fiscal body of a pilot county shall on or before
38 October 15 of each year:

39 (A) review the proposed budgets, property tax rates, and
40 property tax levies of each taxing unit in the pilot county;

41 (B) review the expected total tax rate of each taxing district
42 in the county; and

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- 1 **(C) issue a nonbinding recommendation to each taxing unit**
 2 **in the pilot county regarding the taxing unit's proposed**
 3 **budgets, property tax rates, and property tax levies.**
 4 **The review and recommendation required to be carried out**
 5 **under this subdivision may be carried out by the full county**
 6 **fiscal body or by a committee appointed by the county fiscal**
 7 **body for that purpose.**
 8 **(7) A recommendation by a county fiscal body must include a**
 9 **comparison of any increase in a taxing unit's budgets,**
 10 **property tax rates, and property tax levies to:**
 11 **(A) the average increase in Indiana nonfarm personal**
 12 **income for the preceding six (6) calendar years and the**
 13 **average increase in nonfarm personal income for the**
 14 **county for the preceding six (6) calendar years; and**
 15 **(B) increases in the budgets, property tax rates, and**
 16 **property tax levies of other taxing units in the county.**
 17 **(8) After review under this section, a taxing unit must adopt**
 18 **its budget, property tax rates, and property tax levies by the**
 19 **date required under IC 6-1.1-17-5.**
 20 **(g) The county fiscal body of a pilot county may before July 1 of**
 21 **a year adopt a resolution discontinuing the county's participation**
 22 **in the pilot program. If a county fiscal body adopts such a**
 23 **resolution:**
 24 **(1) the county fiscal body shall certify a copy of the resolution**
 25 **to the department of local government finance;**
 26 **(2) the county's participation in the pilot program is**
 27 **terminated; and**
 28 **(3) the department of local government finance shall attempt**
 29 **to replace the county with another county that has applied to**
 30 **be designated as a pilot county.**
 31 **(h) The department of local government finance shall, before**
 32 **November 1, 2013, and each year thereafter, report to the**
 33 **commission on state tax and financing policy concerning the pilot**
 34 **program and whether the nonbinding review under the pilot**
 35 **program is fostering cooperation among taxing units in the**
 36 **adoption of their budgets, property tax rates, and property tax**
 37 **levies.**
 38 **(i) This section expires January 1, 2016.**
 39 **SECTION 3. IC 6-1.1-17-20, AS AMENDED BY P.L.113-2010,**
 40 **SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
 41 **JULY 1, 2012]: Sec. 20. (a) This section applies to each governing**
 42 **body of a taxing unit that:**

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- 1 (1) is not comprised of a majority of officials who are elected to
 2 serve on the governing body; and
 3 (2) either:
 4 (A) is:
 5 (i) a conservancy district subject to IC 14-33-9;
 6 (ii) a solid waste management district subject to IC 13-21;
 7 or
 8 (iii) a fire protection district subject to IC 36-8-11-18; or
 9 (B) has a percentage increase in the proposed budget for the
 10 taxing unit for the ensuing calendar year that is more than the
 11 result of:
 12 (i) the assessed value growth quotient determined under
 13 IC 6-1.1-18.5-2 for the ensuing calendar year; minus
 14 (ii) one (1).

15 For purposes of this section, an individual who qualifies to be
 16 appointed to a governing body or serves on a governing body because
 17 of the individual's status as an elected official of another taxing unit
 18 shall be treated as an official who was not elected to serve on the
 19 governing body.

20 (b) As used in this section, "taxing unit" has the meaning set forth
 21 in IC 6-1.1-1-21, except that the term does not include:

- 22 (1) a school corporation; or
 23 (2) an entity whose tax levies are subject to review and
 24 modification by a city-county legislative body **or a city or town**
 25 **fiscal body** under IC 36-3-6-9.

26 (c) If:

- 27 (1) the assessed valuation of a taxing unit is entirely contained
 28 within a city or town; or
 29 (2) the assessed valuation of a taxing unit is not entirely contained
 30 within a city or town but the taxing unit was originally established
 31 by the city or town;

32 the governing body **of the taxing unit** shall submit its proposed budget
 33 and property tax levy to the city or town fiscal body. The proposed
 34 budget and levy shall be submitted ~~at least thirty (30) days before the~~
 35 ~~city or town fiscal body is required to hold budget approval hearings~~
 36 ~~under this chapter. on or before September 1 of each year.~~ However,
 37 in the case of a public library that is subject to this section and is
 38 described in subdivision (2), the public library shall submit its
 39 proposed budget and property tax levy to the county fiscal body in the
 40 manner provided in subsection (d), rather than to the city or town fiscal
 41 body, if more than fifty percent (50%) of the parcels of real property
 42 within the jurisdiction of the public library are located outside the city



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1 or town.

2 (d) If subsection (c) does not apply, the governing body of the taxing
 3 unit shall submit its proposed budget and property tax levy to the
 4 county fiscal body in the county where the taxing unit has the most
 5 assessed valuation. The proposed budget and levy shall be submitted
 6 at least thirty (30) days before the county fiscal body is required to hold
 7 budget approval hearings under this chapter. **on or before September**
 8 **1 of each year.**

9 (e) **The governing body of a taxing unit that submits its**
 10 **proposed budget and property tax levy to a fiscal body under**
 11 **subsection (c) or (d) must also submit to the fiscal body at the same**
 12 **time a copy of the notice to taxpayers published under section 3(a)**
 13 **of this chapter that specifies the taxing unit's estimated budget,**
 14 **estimated maximum permissible tax levy, current and proposed tax**
 15 **levies of each fund, and amounts of excessive levy appeals to be**
 16 **requested.**

17 (e) (f) The fiscal body of the city, town, or county (whichever
 18 applies) shall review each budget and proposed tax levy and adopt a
 19 final budget and tax levy for the taxing unit. The fiscal body may
 20 reduce or modify but not increase the proposed budget or tax levy.

21 (f) (g) If a taxing unit fails to file the information required in
 22 subsection (c) or (d), whichever applies, with the appropriate fiscal
 23 body by the time prescribed by this section, the most recent annual
 24 appropriations and annual tax levy of that taxing unit are continued for
 25 the ensuing budget year.

26 (g) (h) If the appropriate fiscal body fails to complete the
 27 requirements of subsection (e) (f) before the adoption deadline in
 28 section 5 of this chapter for any taxing unit subject to this section, the
 29 most recent annual appropriations and annual tax levy of the city, town,
 30 or county, whichever applies, are continued for the ensuing budget
 31 year.

32 SECTION 4. IC 6-1.1-18-5 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 5. (a) If the proper
 34 officers of a political subdivision desire to appropriate more money for
 35 a particular year than the amount prescribed in the budget for that year
 36 as finally determined under this article, they shall give notice of their
 37 proposed additional appropriation. The notice shall state the time and
 38 place at which a public hearing will be held on the proposal. The notice
 39 shall be given once in accordance with IC 5-3-1-2(b).

40 (b) If the additional appropriation by the political subdivision is
 41 made from a fund that receives:

42 (1) distributions from the motor vehicle highway account

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1 established under IC 8-14-1-1 or the local road and street account
2 established under IC 8-14-2-4; or

3 (2) revenue from property taxes levied under IC 6-1.1;
4 the political subdivision must report the additional appropriation to the
5 department of local government finance. If the additional appropriation
6 is made from a fund described under this subsection, subsections (f),
7 (g), (h), and (i) apply to the political subdivision.

8 (c) However, if the additional appropriation is not made from a fund
9 described under subsection (b), subsections (f), (g), (h), and (i) do not
10 apply to the political subdivision. Subsections (f), (g), (h), and (i) do
11 not apply to an additional appropriation made from the cumulative
12 bridge fund if the appropriation meets the requirements under
13 IC 8-16-3-3(c).

14 (d) A political subdivision may make an additional appropriation
15 without approval of the department of local government finance if the
16 additional appropriation is made from a fund that is not described
17 under subsection (b). However, the fiscal officer of the political
18 subdivision shall report the additional appropriation to the department
19 of local government finance.

20 (e) After the public hearing, the proper officers of the political
21 subdivision shall file a certified copy of their final proposal and any
22 other relevant information to the department of local government
23 finance.

24 (f) When the department of local government finance receives a
25 certified copy of a proposal for an additional appropriation under
26 subsection (e), the department shall determine whether sufficient funds
27 are available or will be available for the proposal. The determination
28 shall be made in writing and sent to the political subdivision not more
29 than fifteen (15) days after the department of local government finance
30 receives the proposal.

31 (g) In making the determination under subsection (f), the
32 department of local government finance shall limit the amount of the
33 additional appropriation to revenues available, or to be made available,
34 which have not been previously appropriated.

35 (h) If the department of local government finance disapproves an
36 additional appropriation under subsection (f), the department shall
37 specify the reason for its disapproval on the determination sent to the
38 political subdivision.

39 (i) A political subdivision may request a reconsideration of a
40 determination of the department of local government finance under this
41 section by filing a written request for reconsideration. A request for
42 reconsideration must:

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- 1 (1) be filed with the department of local government finance
- 2 within fifteen (15) days of the receipt of the determination by the
- 3 political subdivision; and
- 4 (2) state with reasonable specificity the reason for the request.

5 The department of local government finance must act on a request for
 6 reconsideration within fifteen (15) days of receiving the request.

7 **(j) In addition to any other requirements under this section or**
 8 **any other law, a political subdivision that is required to submit its**
 9 **proposed budget and property tax levy to:**

- 10 (1) a municipal fiscal body or county fiscal body for approval
- 11 under IC 6-1.1-17-20; or
- 12 (2) the city-county legislative body or a city or town fiscal
- 13 body for approval under IC 36-3-6-9;

14 **may make an additional appropriation only if the additional**
 15 **appropriation is also approved by the fiscal body or legislative**
 16 **body that approved the political subdivision's proposed budget and**
 17 **property tax levy under IC 6-1.1-17-20 or IC 36-3-6-9.**

18 SECTION 5. IC 36-3-6-9, AS AMENDED BY P.L.182-2009(ss),
 19 SECTION 401, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2012]: Sec. 9. (a) Except as provided in
 21 subsection (d), the city-county legislative body shall review the
 22 proposed operating and maintenance budgets and tax levies and adopt
 23 final operating and maintenance budgets and tax levies for each of the
 24 following entities in the county:

- 25 (1) An airport authority operating under IC 8-22-3.
- 26 (2) A public library operating under IC 36-12.
- 27 (3) A capital improvement board of managers operating under
- 28 IC 36-10.
- 29 (4) A public transportation corporation operating under IC 36-9-4.
- 30 (5) A health and hospital corporation established under
- 31 IC 16-22-8.
- 32 (6) Any other taxing unit (as defined in IC 6-1.1-1-21) that is
- 33 located in the county and has a governing body that is not
- 34 comprised of a majority of officials who are elected to serve on
- 35 the governing body.

36 Except as provided in subsection (c), the city-county legislative body
 37 may reduce or modify but not increase a proposed operating and
 38 maintenance budget or tax levy under this section.

39 (b) The board of each entity listed in subsection (a) shall, after
 40 adoption of its proposed budget and tax levies, submit them, along with
 41 detailed accounts, to the city clerk **on or** before the first day of
 42 September of each year.

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1 (c) The city-county legislative body or, when subsection (d) applies,
2 the fiscal body of an excluded city or town shall review the issuance of
3 bonds of an entity listed in subsection (a). Approval of the city-county
4 legislative body or, when subsection (d) applies, the fiscal body of an
5 excluded city or town is required for the issuance of bonds. The
6 city-county legislative body or the fiscal body of an excluded city or
7 town may not reduce or modify a budget or tax levy of an entity listed
8 in subsection (a) in a manner that would:

- 9 (1) limit or restrict the rights vested in the entity to fulfill the
10 terms of any agreement made with the holders of the entity's
11 bonds; or
12 (2) in any way impair the rights or remedies of the holders of the
13 entity's bonds.

14 (d) If the assessed valuation of a taxing unit is entirely contained
15 within an excluded city or town (as described in IC 36-3-1-7) that is
16 located in a county having a consolidated city, the governing body of
17 the taxing unit shall submit its proposed operating and maintenance
18 budget and tax levies to the city or town fiscal body for approval and
19 not the city-county legislative body. Except as provided in subsection
20 (c), the fiscal body of the excluded city or town may reduce or modify
21 but not increase a proposed operating and maintenance budget or tax
22 levy under this section.

23 (e) **The governing body of an entity that submits its proposed**
24 **budget and property tax levy to the city-county legislative body or**
25 **a city or town fiscal body for approval under this section shall also**
26 **submit to the legislative body or fiscal body at the same time a copy**
27 **of the notice to taxpayers published under IC 6-1.1-17-3(a) that**
28 **specifies the entity's estimated budget, estimated maximum**
29 **permissible tax levy, current and proposed tax levies of each fund,**
30 **and amounts of excessive levy appeals to be requested.**

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