HOUSE BILL No. 1058

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-1.5-4-7.

Synopsis: Adoption of budget for reorganized school. Permits two or more school corporations to publish notices, hold public hearings, and take final action for the adoption of property tax levies, property tax rates, and a budget for the reorganized school corporation after the voters approve a plan of reorganization in a general election.

Effective: July 1, 2012.

Baird, Grubb

January 9, 2012, read first time and referred to Committee on Government and Regulatory Reform.

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Introduced

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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HOUSE BILL No. 1058

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

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

SECTION 1. IC 36-1.5-4-7, AS ADDED BY P.L.186-2006, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 7. **(a)** In the year before the year in which the participating political subdivisions are reorganized under this chapter:

(1) **subject to subsection (b),** the fiscal bodies of the reorganizing political subdivisions shall, in the manner provided by IC 6-1.1-17, adopt tax levies, tax rates, and a budget for the reorganized political subdivision either through the adoption of substantially identical resolutions adopted by each of the fiscal bodies or, if authorized in the plan of reorganization, through a joint board established under an agreement of the fiscal bodies on which the members of each of the fiscal bodies are represented; and

(2) if the reorganized political subdivision will have elected offices and different election districts than any of the reorganizing political subdivisions, the legislative bodies of the reorganizing political subdivisions shall establish the election districts either

through the adoption of substantially identical resolutions adopted by each of the legislative bodies or, if authorized in the plan of reorganization, through a joint board established under an agreement of the legislative bodies on which the members of each of the legislative bodies are represented.

(b) This subsection applies to two (2) or more school corporations that participate in a reorganization in which the voters approve a plan of reorganization in a general election and the plan of reorganization provides for the reorganization to become effective for property taxes first due and payable in the immediately following calendar year. The participating school corporations may publish notices, hold public hearings, and take final action for the adoption of property tax levies, property tax rates, and a budget for the reorganized school corporation after the voters approve the plan of reorganization. The alternative schedule must comply with the following:

(1) Each participating school corporation shall give notice by publication to taxpayers of:

(A) the estimated budget;

(B) the estimated maximum permissible levy;

(C) the current and proposed tax levies of each fund; and

(D) the amounts of excessive levy appeals to be requested;

for the ensuing year. The notice must 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 and with the last publication not later than November 24 of the year the public question is approved by the voters.

(2) Each participating school corporation must conduct a public hearing on the proposed tax levies, tax rates, and budget at least ten (10) days before the date the participating school corporation adopts the proposed tax levies, tax rates, and budget.

(3) The governing body of each participating school corporation must meet to fix the tax levies, tax rates, and budget for the ensuing year before December 6 of the year the public question is approved by the voters.

(4) The county auditor shall certify the adopted property tax levies, property tax rates, and budget for the reorganized school corporation to the department of local government finance before December 8 in the year in which the public question is approved by the voters.

The department of local government finance may adjust any other

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applicable time limit specified in IC 6-1.1-17 to be consistent with this section. However, the department of local government finance is expressly directed to complete the duties assigned to it under IC 6-1.1-17-16 with respect to the submitted property tax levies, property tax rates, and budget not later than February 15 in the ensuing year.

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