

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.

SENATE ENROLLED ACT No. 307

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 36-8-19-6, AS AMENDED BY P.L.47-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) To establish a fire protection territory, the legislative bodies of each unit desiring to become a part of the proposed territory must adopt an ordinance (if the unit is a county or municipality) or a resolution (if the unit is a township) that meets the following requirements:

- (1) The ordinance or resolution is identical to the ordinances and resolutions adopted by the other units desiring to become a part of the proposed territory.
- (2) The ordinance or resolution is adopted after January 1 but before April 1.
- (3) The ordinance or resolution authorizes the unit to become a party to an agreement for the establishment of a fire protection territory.
- (4) The ordinance or resolution is adopted after the legislative body holds a public hearing to receive public comment on the proposed ordinance or resolution. The legislative body must give notice of the hearing under IC 5-3-1.

(b) Before the legislative body of a unit may adopt an ordinance or a resolution under this section to form a territory, the legislative body must do the following:

SEA 307+



C
O
P
Y

(1) Hold a public hearing, at least thirty (30) days before adopting the ordinance or resolution, at which the legislative body makes available to the public the following information:

(A) The property tax levy, property tax rate, and budget to be imposed or adopted during the first year of the proposed territory for each of the units that would participate in the proposed territory.

(B) The estimated effect of the proposed reorganization in the following years on taxpayers in each of the units that would participate in the proposed territory, including the expected property tax rates, property tax levies, expenditure levels, service levels, and annual debt service payments.

(C) The estimated effect of the proposed reorganization on other units in the county in the following years and on local option income taxes, excise taxes, and property tax circuit breaker credits.

(D) A description of the planned services and staffing levels to be provided in the proposed territory.

(E) A description of any capital improvements to be provided in the proposed territory.

(2) Hold at least one (1) additional public hearing before adopting an ordinance or a resolution to form a territory, to receive public comment on the proposed ordinance or resolution.

The public hearings required under this subsection are in addition to the public hearing required under subsection (a)(4). The legislative body must give notice of the hearings under IC 5-3-1.

(b) (c) The notice required for a hearing under this section subsection (b)(2) shall include all of the following:

(1) A list of the provider unit and all participating units in the proposed territory.

(2) The date, time, and location of the hearing.

(3) The location where the public can inspect the proposed ordinance or resolution.

(4) A statement as to whether the proposed ordinance or resolution requires uniform tax rates or different tax rates within the territory.

(5) The name and telephone number of a representative of the unit who may be contacted for further information.

(6) The proposed levies and tax rates for each participating unit.



C
O
P
Y

(e) (d) The ordinance or resolution adopted under this section shall include at least the following:

- (1) The boundaries of the proposed territory.
- (2) The identity of the provider unit and all other participating units desiring to be included within the territory.
- (3) An agreement to impose:
 - (A) a uniform tax rate upon all of the taxable property within the territory for fire protection services; or
 - (B) different tax rates for fire protection services for the units desiring to be included within the territory, so long as a tax rate applies uniformly to all of a unit's taxable property within the territory.
- (4) The contents of the agreement to establish the territory.

(d) (e) An ordinance or a resolution adopted under this section takes effect July 1 of the year the ordinance or resolution is adopted.

SECTION 2. P.L.172-2011, SECTION 163, IS REPEALED [EFFECTIVE UPON PASSAGE]. SECTION 163. (a) In addition to any other requirements under IC 36-8-19-6(a), before the legislative body of a unit that desires to become part of a fire protection territory may adopt an ordinance or a resolution to form a territory, the legislative body of the unit must (notwithstanding IC 36-8-19-6(a)) do the following:

- (1) Hold a public hearing at least thirty (30) days before adopting an ordinance or a resolution to form a territory at which the legislative body makes available to the public the following information:
 - (A) The property tax levy, property tax rate, and budget to be imposed or adopted during the first year of the territory for each of the units that would participate in the proposed fire protection territory.
 - (B) The estimated effect of the proposed reorganization in the following years on taxpayers in each of the units that would participate in the proposed fire protection territory, including the expected property tax rates, property tax levies, expenditure levels, service levels, and annual debt service payments.
 - (C) The estimated effect of the proposed reorganization to other units in the county in the following years and to local option income taxes, excise taxes, and property tax circuit breaker credits.
 - (D) A description of the planned services and staffing levels to be provided in the proposed fire protection territory.

SEA 307+



C
o
p
y

(E) A description of any capital improvements to be provided in the proposed fire protection territory.

(2) Hold at least one (1) additional public hearing before adopting an ordinance or a resolution to form a territory to receive public comment on the proposed ordinance or resolution.

The legislative body must give notice of the hearings under IC 5-3-1.

(b) In addition to the information required by IC 36-8-19-6(b), the notice required under that section must include the proposed levies and tax rates for each participating unit.

(c) This SECTION expires June 30, 2012.

SECTION 3. An emergency is declared for this act.

C
o
p
y



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

C
O
P
Y

SEA 307+

