

SENATE BILL No. 21

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-9-4-13.

Synopsis: Public transportation corporation tax levies. Specifies that the maximum permissible property tax levy of a public transportation corporation increases when the municipality in which it is located annexes additional territory.

Effective: Upon passage.

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January 7, 2013, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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SENATE BILL No. 21



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 36-9-4-13 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) After the
3 creation of a public transportation corporation, territory may be added
4 to the taxing district of the corporation only in accordance with this
5 section.

6 (b) **Notwithstanding any other law**, if the municipality finalizes an
7 annexation or disannexation of territory, the boundaries of the taxing
8 district of the corporation change so as to remain coterminous with the
9 new boundaries of the municipality. Such a change takes effect when
10 the annexation or disannexation takes effect. **IC 6-1.1-18.5-3(a) STEP**
11 **THREE applies in the determination of the maximum permissible**
12 **levy of the corporation without a filing of an appeal under**
13 **IC 6-1.1-18.5-12 or any other law, if the boundaries of the**
14 **corporation are changed as described in this subsection.**

15 (c) Upon written request by a majority of:
16 (1) the resident freeholders in a platted subdivision; or
17 (2) the owners of any unplatted lands;



1 in the same county as a public transportation corporation but not within
 2 a municipality, the board of directors of the corporation may, by
 3 resolution, incorporate all or part of the platted subdivision or unplatted
 4 lands into the taxing district. Such a request must be signed and
 5 certified as correct by the resident freeholders or landowners making
 6 the request, and the original must be preserved in the records of the
 7 board. The resolution of the board incorporating an area into the taxing
 8 district must be in writing and must include an accurate description of
 9 that area. A certified copy of the resolution, signed by the chairman and
 10 secretary of the board, together with a map showing the boundaries of
 11 the taxing district and the location of the additional areas, shall be
 12 delivered to the auditor of the county within which the corporation is
 13 located and shall be properly indexed and kept in the permanent
 14 records of the offices of the auditor.

15 (d) Upon written request by ten (10) or more resident freeholders of
 16 a platted subdivision or unplatted territory in the same county as a
 17 public transportation corporation but not within a municipality, the
 18 board of directors of the corporation may define the limits of an area
 19 that:

20 (1) is within the county;

21 (2) includes the property of the freeholders; and

22 (3) is to be considered for incorporation into the taxing district.

23 Notice of the defining of the area by the board, and notice of the
 24 location and limits of the area, must be given by publication in
 25 accordance with IC 5-3-1. The area may then be incorporated into the
 26 taxing district upon request, in the manner prescribed by subsection (c).

27 (e) Property in territory added to the taxing district under subsection
 28 (c) or (d) is, as a condition of the special benefits it subsequently
 29 receives, liable for its proportion of all taxes subsequently levied by the
 30 public transportation corporation. The proportion of taxation shall be
 31 determined in the same manner as when territory is annexed by a
 32 municipality.

33 **SECTION 2. An emergency is declared for this act.**

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