

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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July 2009

ITEMS TO REMEMBER

JUNE

June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)

June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-23-4-8)

June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding months ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 concerning State Revenue Department filing requirements.

JULY

July 4: Independence Day - Legal Holiday. (IC 1-1-9-1)

July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.

July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.

July 31: Last day to make report for second quarter to the Department of Workforce Development.

July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding months ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 concerning State Revenue Department filing requirements.

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NOTE: See the Township Bulletin, Volume 286, August 2009 for additional budget dates or call the Department of Local Government Finance at (317) 232-3773. (Also see House Enrolled Act 1001(SS))

NOTE: The township board should set the salaries of township officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding months ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 concerning State Revenue Department filing requirements.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURERS

IC 6-1.1-22-14 states in part (a) "On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), . . . the township executive shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

IC 6-1.1-22-15 states "If the county treasurer finds that a person whose name is certified to him under section 14 of this chapter is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision or other governmental entity who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer."

PUBLIC WORKS VERSUS PUBLIC PURCHASES

Official Opinion 2008-5, dated November 3, 2008, issued by the Attorney General of the State of Indiana in response to questions from the State Board of Accounts provided in part the following:

"You have requested our opinion regarding the extent to which the public work laws apply to certain expenditures by school corporations. Although you posed several questions related to this matter, we understand the basic question to be whether the public work statute applies to roof repair/replacement projects undertaken by school corporations and whether school corporations participating in educational service centers are excepted from the public work statute."

CONCLUSION

It is the opinion of this Office that school corporations are covered by the public work statute and are subject to the procedures for bids and quotes whenever they contract for public work even when the public work is contracted through an educational service center. The process required to award a contract for a particular public work project is determined by the cost of the project except in the event of a declared emergency. The definition of 'public work' includes repairs to a roof, including those made to a portion of a roof."

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PURCHASE OF FIREFIGHTING APPARATUS AND EQUIPMENT

INSTALLMENT CONTRACTS

IC 36-8-13-5 states "After a sufficient appropriation has been made and approved and is available for the purchase of firefighting apparatus and equipment, including housing, the township executive, with the approval of the township legislative body, may purchase it for the township on an installment conditional sale or mortgage contract running for a period not exceeding:

- (1) six (6) years; or
- (2) fifteen (15) years for a township that:
 - (A) has a total assessed value of sixty million dollars (\$60,000,000) or less, as determined by the department of local government finance; and
 - (B) is purchasing the firefighting equipment with funding from the:
 - (i) state or its instrumentalities; or
 - (ii) federal government or its instrumentalities.

The purchase shall be amortized in equal or approximately equal installments payable on January 1 and July 1 each year."

LOANS - TAX LEVY

IC 36-8-13-6 states "(a) Subject to section 6.5 of this chapter, the executive and legislative body, on behalf of the township, may also borrow the necessary money from a financial institution in Indiana to make the purchase on the same terms. They shall, on behalf of the township, execute and deliver to the institution the negotiable note or bond of the township for the sum borrowed. The note or bond must bear interest, with both principal and interest payable in equal or approximately equal installments on January 1 and July 1 each year over a period not exceeding six (6) years. (b) The first installment of principal and interest on a contract, chattel mortgage, note, or bond is due on the next January 1 or July 1 following the first tax collection for which it is possible for the township to levy a tax. The executive and legislative body shall appropriate and levy a tax each year sufficient to pay the obligation according to its terms. An obligation of the township executed under this chapter is a valid and binding obligation of the township, notwithstanding any tax limitation, debt limitation, bonding, borrowing, or other statute to the contrary."

IC 36-8-13-6.5 states "(a) If the executive and the legislative body determine that money should be borrowed under section 6 of this chapter, not less than ten (10) taxpayers in the township who disagree with the determination may file a petition in the office of the county auditor not more than thirty (30) days after notice of the determination is given. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the borrowing to be unnecessary or unwise.

(b) The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a time and place for the hearing of the matter. The hearing shall be held not less than five (5) and not more than thirty (30) days after the receipt of the certified documents.

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(c) The hearing shall be held in the county where the petition arose.

(d) Notice of the hearing shall be given by the department of local government finance to the township and to the first ten (10) taxpayer petitioners listed on the petition by letter. The letter shall be sent to the first ten (10) taxpayer petitioners at the taxpayer's usual place of residence at least five (5) days before the date of the hearing.

(e) A: (1) taxpayer who signed a petition filed under subsection (a); or (2) township against which a petition under subsection (a) is filed; may petition for judicial review of the final determination of the department of local government finance under subsection (a). The petition must be filed in the tax court not more than forty-five (45) days after the date of the department's final determination."

PROCEDURE

IC 36-8-13-7 states: "(a) All purchases of firefighting apparatus and equipment shall be made in the manner provided by statute for the purchase of township supplies. If the amount involved is sufficient to require notice under statutes for bids in connection with the purchase of apparatus or equipment, the notice must offer all bidders the opportunity of proposing to sell the apparatus and equipment to the township upon a conditional sale or mortgage contract.

(b) A bidder proposing to sell on a conditional sale or mortgage contract shall state in his bid the proposed interest rate and terms of it, to be considered by the township executive and legislative body in determining the best bid received.

(c) All bids submitted must specify the cash price at which the bidder proposes to sell the apparatus or equipment to the township so that the executive and legislative body may determine whether it is in the best interest of the township to purchase the apparatus or equipment on the terms of a conditional sale or mortgage contract proposed by the bidder or to purchase it for cash if sufficient funds are available or can be raised by negotiating a loan with a financial institution in accordance with this section."

Assets purchased by a township or specifically with township funds should be titled proportionately in the name of the township.

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NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2009 Regular and Special Sessions of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

PUBLIC LAW 1 - HOUSE ENROLLED ACT 1198 - EFFECTIVE VARIOUS DATES. TECHNICAL CORRECTIONS. Intended to provide technical corrections to various sections of the Indiana Code.

Public Law 16 - SENATE ENROLLED ACT 346 - Effective JULY 1, 2009. NONCODE STATUTES, FINANCIAL INSTITUTIONS. Amends various sections of the Indiana Code including adding IC 1-1-5-10 to provide the expiration of a statute has the same effect that the repeal of the statute, effective on the date of the expiration of the statute, would have had.

Adds IC 5-13-5-6 to provide in part (b) A financial institution that is a depository for a political subdivision on March 21, 1996, and any successor financial institution continues to be a depository for the political subdivision after March 21, 1996, without reapplying under IC 5-13-10.5 or IC 5-13-8-1, until the earliest of the following occurs: (1) The state board of finance revokes the status of the financial institution as a depository. (2) The financial institution notifies the state board of finance or the local board of finance for the political subdivision that the financial institution is resigning as a depository for the political subdivision. (3) Another law terminates the depository status of the financial institution. A financial institution that qualifies under this subsection as a depository for a political subdivision after March 21, 1996, shall be treated after March 21, 1996, as if the financial institution were designated as a depository under IC 5-13-8. (c) Subject to IC 5-13-8-9, a financial institution that is a depository for the state on March 21, 1996, and any successor financial institution is eligible after March 21, 1996, to become a depository for any political subdivision for which the financial institution is not already a depository without reapplying under IC 5-13-10.5 or IC 5-13-8-1. A financial institution that qualifies under this subsection as a depository for a political subdivision after March 21, 1996, shall be treated after March 21, 1996, as if the financial institution were designated as a depository under IC 5-13-8. (d) The treasurer of state shall add any financial institution that qualifies as a depository for political subdivisions under subsection (b) or (c) to the list of depositories eligible to receive the public funds of political subdivisions under IC 5-13-8-1.

PUBLIC LAW 19 - SENATE ENROLLED ACT 25 - EFFECTIVE JULY 1, 2009. PENSION FUND MILITARY SERVICE CREDIT. Adds IC 36-8-8-8.3 concerning the purchase of additional service credit for the Firefighter's Pension Fund under certain situations.

PUBLIC LAW 24 - HOUSE ENROLLED ACT 1204 - EFFECTIVE APRIL 20, 2009. CLEAN WATER INDIANA FUND. Amends IC 14-32-8-6 to provide money in the fund at the end of a state fiscal year does not revert to the state general fund or any other fund but remains in the fund to be used for the purposes of the fund.

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PUBLIC LAW 26 - HOUSE ENROLLED ACT 1432 - EFFECTIVE APRIL 20, 2009. TIMELY DISTRIBUTIONS FROM COUNTY AUDITORS. Adds IC 6-3.5-1.1-11.5 to provide (a) The county auditor shall timely distribute the part of the certified distribution received under section 10 of this chapter that constitutes property tax replacement credits to each civil taxing unit and school corporation that is a recipient of property tax replacement credits as provided by sections 12, 13, and 14 of this chapter. (b) The county auditor shall timely distribute the part of a certified distribution received under section 10 of this chapter that constitutes certified shares to each civil taxing unit that is a recipient of certified shares as provided by section 15 of this chapter. (c) A distribution is considered to be timely made if the distribution is made not later than ten (10) working days after the date the county treasurer receives the county's certified distribution under section 10 of this chapter.

Adds IC 6-3.5-6-18.6 (a) The county auditor shall timely distribute the certified distribution received under section 17 of this chapter to each civil taxing unit that is a recipient of distributive shares as provided by sections 18 and 18.5 of this chapter. (b) A distribution is considered to be timely made if the distribution is made not later than ten (10) working days after the date the county treasurer receives the county's certified distribution under section 17 of this chapter.

PUBLIC LAW 32 - SENATE ENROLLED ACT 188 - EFFECTIVE JULY 1, 2009. 1977 FIREFIGHTERS' PENSION AND DISABILITY FUND. Amends various sections of IC 36-8-8 concerning firefighter disability payments.

PUBLIC LAW 33 - SENATE ENROLLED ACT 533 - EFFECTIVE JULY, 2009. INDIANA OCCUPATIONAL SAFETY AND HEALTH ACT (IOSHA). Amends and adds to IC 22-8-1.1 concerning potential penalties for IOSHA violations.

PUBLIC LAW 34 - HOUSE ENROLLED ACT 1012 - EFFECTIVE JULY 1, 2009. FIREFIGHTER DISABILITY. Amends and adds to IC 36-8-8 concerning firefighter disabilities.

PUBLIC LAW 45 - SENATE ENROLLED ACT 356 - EFFECTIVE JULY 1, 2009. MILITARY FAMILY LEAVE. Amends and adds, to IC 22-2-13 concerning military family leave provisions.

PUBLIC LAW 46 - SENATE ENROLLED ACT 437 - EFFECTIVE JULY 1, 2009. INSURANCE COVERAGE FOR CHEMOTHERAPY. Adds to IC 27 concerning insurance coverages regarding chemotherapy.

PUBLIC LAW 48 - SENATE ENROLLED ACT 465 - EFFECTIVE JULY 1, 2009. INDIANA MINIMUM-WAGE LAW. Amends IC 22-2-2-8 to provide in part (c) Every employer subject to the provisions of this chapter or to any rule or order issued under this chapter shall post in a conspicuous place in the area where employees are employed a single page poster providing employees notice of the following information: (1) The current Indiana minimum wage. (2) An employee's basic rights under Indiana's minimum wage law. (3) Contact information to inform an employee how to obtain additional information from or to direct questions or complaints to the Indiana department of labor. We understand the minimum wage increases from \$6.55 to \$7.25 per hour on July 24, 2009.

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PUBLIC LAW 59 - SENATE ENROLLED ACT 376 - EFFECTIVE JULY 1, 2009. PARKINSON'S DISEASE DISABILITY. Amends and adds to IC 5-10-15 and IC 36-8, concerning disability related to Parkinson's Disease.

PUBLIC LAW 60 - SENATE ENROLLED ACT 414 - EFFECTIVE VARIOUS DATES. CHARITY GAMING. Amends IC 4-32.2 concerning charity gaming procedures including certain Internal Revenue Service reporting requirements.

PUBLIC LAW 63 - HOUSE ENROLLED ACT 1205 - EFFECTIVE JULY 1, 2009. INJURED VOLUNTEER FIREFIGHTERS. Amends IC 36-8-12-10.5, to provide in part (c) The political subdivision employer may not discipline an employee: . . . (3) for: (A) an injury; or (B) an absence from work because of an injury; that occurs while the employee is engaged in emergency firefighting or other emergency response. However, for each instance of emergency firefighting activity or other emergency response that results in an injury to an employee, subdivision (3) applies only to the period of the employee's absence from work that does not exceed six (6) months from the date of the injury. . . . (e) The political subdivision employer may require an employee who is injured or absent from work as described in subsection (c)(3) to provide evidence from a physician or other medical authority showing: (1) treatment for the injury at the time of the absence; and (2) a connection between the injury and the employee's emergency firefighting or other emergency response activities. (f) To the extent required by federal or state law, information obtained under subsection (e) by a political subdivision employer must be: (1) retained in a separate medical file created for the employee; and (2) treated as a confidential medical record.

PUBLIC LAW 67 - HOUSE ENROLLED ACT 1547 – EFFECTIVE JULY 1, 2009. DIVESTMENT OF PUBLIC PENSION INVESTMENTS. Adds IC 5-10.2-10 concerning Divestment of Public Pension Investments divestment procedures related to states which sponsor terror.

PUBLIC LAW 71 - HOUSE ENROLLED ACT 1033 - EFFECTIVE JULY 1, 2009 ENERGY SAVINGS, DESIGN BUILD. Amends IC 36-1-12-1 to provide in part (e) as an alternative to this chapter, the governing body of a political subdivision or its agencies may do the following: (1) Enter into a design-build contract as permitted under IC 5-30.

Amends IC 36-1-12.5 concerning maximum terms of 20 years for energy savings contracts.

Amends IC 36-1-12-1 in part (e) to provide (e) As an alternative to this chapter, the governing body of a political subdivision or its agencies may do the following: (1) Enter into a design-build contract as permitted under IC5-30.

Also amends IC 36-1-12.5 provide the maximum term of energy cost savings or utility efficiency programs are 20 years.

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PUBLIC LAW 88 - HOUSE ENROLLED ACT 1358 - EFFECTIVE JULY 1, 2009. ELIGIBLE EFFICIENCY PROJECTS. Adds IC 36-9-41-1 to provide this chapter applies to the following: (1) A public work project that will cost the political subdivision not more than two million dollars (\$2,000,000). (2) An eligible efficiency project that will cost not more than three million dollars (\$3,000,000).

Adds IC 36-9-41-1.5 to provide as used in this chapter, "eligible efficiency project" means: (1) a project necessary or useful to carrying out an interlocal cooperation agreement entered into by two (2) or more political subdivisions or governmental entities under IC 36-1-7; or (2) a project necessary or useful to the consolidation of local government services.

Amends IC 36-9-41-3 to provide notwithstanding any other statute, a political subdivision may borrow the money necessary to finance: (1) a public work project; or (2) an eligible efficiency project; from a financial institution in Indiana by executing a negotiable note under section 4 of this chapter. The political subdivision shall provide notice of its determination to issue the note under IC 5-3-1. Money borrowed under this chapter is chargeable against the political subdivision's constitutional debt limitation.

PUBLIC LAW 96 - HOUSE ENROLLED ACT 1535 EFFECTIVE JULY 1, 2009. FARMER'S MARKETS- POINT OF SALE EBT CONNECTIONS. Adds IC 12-13-14-13 concerning the Division of Family Resources shall implement a program that provides a farmer's market administrator or a retailer who sells food at a farmers' market with a wired or wireless point of sale terminal that is connected to the EBT system, with certain provisions.

PUBLIC LAW 99 - HOUSE ENROLLED ACT 1669 – EFFECTIVE JULY 1, 2009. GEOTHERMAL CONVERSION REVOLVING FUND, PUBLIC WORKS, ENERGY SAVINGS. Adds IC 20-20-37.4 to provide in part the geothermal conversion revolving fund is established for the purpose of making loans to school corporations that: (1) install a geothermal heating and cooling system in a new facility; or (2) install a geothermal heating and cooling system that replaces a conventional heating and cooling system. (a) The fund shall be administered by the Indiana bond bank.

Similar provisions as to Public Law 71, also amends IC 36-1-12-to provide in part: (e) As an alternative to this chapter, the governing body of a political subdivision or its agencies may do the following: (1) Enter into a design-build contract as permitted under IC 5-30.

Also amends various sections of IC 36-1-12.5 to provide maximum terms of twenty (20) years regarding energy savings programs.

PUBLIC LAW 108 - HOUSE ENROLLED ACT 1286 - EFFECTIVE JULY 1, 2009. GAMING MATTERS.

Amends provisions in IC 4 concerning various gaming matters.

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PUBLIC LAW 110 - HOUSE ENROLLED ACT 1428 – EFFECTIVE JANUARY 1, 2010. FIREFIGHTER TRAINING. Adds IC 36-8-10.5-7.5 to provide (a) Except as provided in subsection (b), an individual whose employment by a fire department as a full-time firefighter begins after December 31, 2009, must complete the training for Firefighter I (as described in 655 IAC 1-2.1-4) and Firefighter II (as described in 655 IAC 1-2.1-5) during the firefighter's first year of employment. The fire department that employs a firefighter shall report to the education board when the firefighter has completed the training requirements established by this subsection. (b) The education board may grant a firefighter any number of extensions of six (6) months to complete the training required under subsection (a). An extension must be requested by the fire department that employs the firefighter. An extension may be requested for any reason, including the following: (1) The firefighter has been attending training in accordance with section 8 of this chapter in any of the following: (A) Hazardous materials. (B) Paramedic training. (C) Emergency medical technician training. (D) Technical training. (2) The firefighter was unable to complete the training due to economic reasons. (c) The education board shall determine whether a firefighter receives an extension under this section.

PUBLIC LAW 113 - HOUSE ENROLLED ACT 1498 - EFFECTIVE JANUARY 1, 2007. RETROACTIVE. PERF/TRF BENEFITS. Amends IC 5-10.2 including surviving spouse benefits for PERF and TRF.

PUBLIC LAW 115 - HOUSE ENROLLED ACT 1546 – EFFECTIVE JULY 1, 2009 PERF/TRF. Amends various sections of IC 5 concerning PERF/TRF requirements including returned to service dates.

PUBLIC LAW 141 - HOUSE ENROLLED ACT 1230 - EFFECTIVE JULY 1, 2009. PUBLIC ADVERTISING.

Rates

Amends IC 5-3-1-1 to provide in part (3) after December 31, 2009, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year. However, the basic charges for the first insertion of a public notice in a newspaper or qualified publication may not exceed the lowest classified advertising rate charged to advertisers by the newspaper or qualified publication for comparable use of the same amount of space for other purposes and must include all multiple insertion discounts extended to the newspaper's other advertisers.

Also amends (c) to provide all public notice advertisements shall be set in solid type that is at least 7 point type, without any leads or other devices for increasing space.

Internet Postings

Adds IC 5-3-1-1.5 to provide (a) This section applies after June 30, 2009, to a notice that must be published in accordance with this chapter. (b) If a newspaper maintains an Internet web site, a notice that is published in the newspaper must also be posted on the newspaper's web site. The notice must appear on the web site on the same day the notice appears in the newspaper. (c) The state board of accounts shall develop a standard form for notices posted on a newspaper's Internet web site. (d) A newspaper may not charge a fee for posting a notice on the newspaper's Internet web site under this section.

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PUBLIC LAW 141 - HOUSE ENROLLED ACT 1230 - EFFECTIVE JULY 1, 2009. PUBLIC ADVERTISING. (Continued)

Postings

Amends IC 5-3-1-2 (k) If any officer charged with the duty of publishing any notice required by law is unable to procure advertisement: (1) at the price fixed by law; (2) because the newspaper refuses to publish the advertisement; or (3) because the newspaper refuses to post the advertisement on the newspaper's Internet web site (if required under section 1.5 of this chapter); it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of publication of the notice in newspapers and on an Internet web site (if required under section 1.5 of this chapter).

Public Notices

Amends IC 5-3-1-4 (d) This subsection applies to notices published by officers of political subdivisions not covered by subsection (a) or (b) If there is only one (1) newspaper published in the political subdivision, then the notice shall be published in that newspaper. If no newspaper is published in the political subdivision, then publication shall be made in a newspaper published in the county and that circulates within the political subdivision.

PUBLIC LAW 142 - HOUSE ENROLLED ACT 1285 - EFFECTIVE JULY 1, 2009. GAMING MATTERS.

Amends various articles and chapters of IC 4 concerning gaming matters.

Adds IC 36-1-8-9.2 to provide (a) Each unit that receives: (1) tax revenue under IC 4-35-8.5; or (2) revenue under an agreement to share the tax revenue received under IC 4-35-8.5 by another unit; shall establish a fund, separate from the unit's general fund, into which the revenue shall be deposited. Money in the fund may be used for any legal or corporate purpose of the unit. (b) The fund established by subsection (a) shall be administered by the unit's treasurer, and the expenses of administering the fund shall be paid from money in the fund. Money in the fund not currently needed to meet the obligations of the fund may be invested in the same manner as other public funds may be invested. Interest that accrues from these investments shall be deposited in the fund. Money in the fund at the end of a particular fiscal year does not revert to the unit's general fund.

Also amends IC 36-1-14-1 concerning gaming revenue definitions.

PUBLIC LAW 151 - HOUSE ENROLLED ACT 1554 – EFFECTIVE JULY 1, 2009. ALTERNATIVE FUEL VEHICLE GRANT PROGRAM FOR LOCAL UNITS. Adds IC 4-4-32.3 to provide for possible grants from Indiana Office of Energy Development to local government units that make qualified purchases concerning alternative fuel after June 30, 2009.

PUBLIC LAW 155 - HOUSE ENROLLED ACT 1603 - EFFECTIVE JULY 1, 2009. SERVICE ANIMALS. Adds IC 16-32-3-1.5 concerning service animals. Amends IC 22-9-5-20 to provide in part (f) A covered entity may not interfere, directly or indirectly, with the use of an animal that has been or is being specially trained as a service animal. (g) A covered entity may not refuse to permit an employee with a disability to keep a service animal with the employee at all times in the place of employment.

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PUBLIC LAW 165 - SENATE ENROLLED ACT 536 - EFFECTIVE JULY 1, 2009. PERF/TRF ANNUITY SAVINGS ACCOUNTS. Amends and adds various sections of IC 5-10.2 concerning annuity savings accounts.

Adds IC 5-10.2-2-12.5 to provide in part a) This section applies to reports, records, and contributions submitted after December 31, 2009, by an employer. . . (c) Except as provided in subsection (e), an employer shall submit through the use of electronic funds transfer: (1) the employer contributions determined under section 11 of this chapter; and (2) contributions paid by or on behalf of a member under IC 5-10.3-7-9 or IC 5-10.4-4-11. (d) Except as provided in subsection (e), an employer shall submit in a uniform format through a secure connection over the Internet or through other electronic means specified by the board the reports and records described in: (1) IC 5-10.3-7-12.5, for the public employees' retirement fund; or (2) IC 5-10.4-7-6, for the Indiana state teachers' retirement fund. Also provides waiver procedures under certain conditions.

PUBLIC LAW 166 - HOUSE ENROLLED ACT 1014 - EFFECTIVE JULY 1, 2000. AGE DISCRIMINATION. Amends IC 22-9-2-4 to provide in part (b) Any provision in any contract, agreement or understanding entered into after September 30, 1979, and before July 1, 2009, which prevents or tends to prevent the employment of any person solely because of the person's age, who has attained the age of forty (40) years and has not attained the age of seventy (70) years is null and void. (c) Any provision in any contract, agreement, or understanding entered into after June 30, 2009, that prevents or tends to prevent the employment of any person who has attained forty (40) years of age and has not attained seventy-five (75) years of age solely because of the person's age is null and void.

PUBLIC LAW 174 - HOUSE ENROLLED ACT 1362 - EFFECTIVE JULY 1, 2009. VOLUNTEER FIREFIGHTERS AND EMERGENCY MEDICAL SERVICES PERSONNEL; DISABILITY BENEFITS. Amends various sections of IC 36-8-12 to provide for the inclusion of emergency medical services personnel.

Amends IC 36-8-12-7 to provide in part: (1) For total disability that prevents the member from pursuing the member's usual vocation: (A) after June 30, 2009, and before July 24, 2009, a weekly indemnity of not less than two hundred sixty-two dollars (\$262); and (B) after July 23, 2009, a weekly indemnity of not less than two hundred ninety dollars (\$290); up to a maximum of two hundred sixty (260) weeks. After July 23, 2009, the weekly indemnity may not be less than the Indiana minimum wage computed on the basis of a forty (40) hour week. (2) For medical expenses, coverage for incurred expenses. However, the policy may not have medical expense limits of less than seventy-five thousand dollars (\$75,000).

Amends IC 36-8-12-2 to provide "Emergency medical services personnel" means individuals certified by the emergency medical services commission established by IC 16-31-2-1 who: (1) as a result of a written application, have been elected or appointed to membership in a volunteer fire department; and (2) have executed a pledge to faithfully perform, with or without nominal compensation, the work related duties assigned and orders given to the individuals by the chief of the volunteer fire department or an officer of the volunteer fire department, including orders or duties involving education and training.

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PUBLIC LAW 175 - HOUSE ENROLLED ACT 1379 - EFFECTIVE JULY 1, 2009. UNEMPLOYMENT. Amends various provisions within IC 22-4, including IC 22-4-4-2 to provide in part (b) The term "wages" shall not include the following: (1) That part of remuneration which, after remuneration equal to: (A) seven thousand dollars (\$7,000), has been paid in a calendar year to an individual by an employer or the employer's predecessor with respect to employment during any calendar year that begins after December 31, 1982, and before January 1, 2010; or (B) nine thousand five hundred dollars (\$9,500), has been paid in a calendar year to an individual by an employer or the employer's predecessor for employment during a calendar year that begins after December 31, 2009, in certain situations.

PUBLIC LAW 176 - HOUSE ENROLLED ACT 1514 EFFECTIVE JULY 1, 2009. STATE BOARD OF ACCOUNTS AUDITS, BONDS, PUBLIC WORKS.

Bonds

Amends IC 5-4-1-18 to provide in part (c) Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond of . . . township trustees . . . as follows: (1) The amount of annual coverage must equal (\$30,000) thirty thousand dollars for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2). (2) The amount of annual coverage may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount of annual coverage for the officer or employee. The amount of annual coverage of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than fifteen thousand dollars (\$15,000).

Adds (h) to provide notwithstanding subsection (c), the state board of accounts may fix the amount of the bond for a . . . township trustee . . . at an amount that exceeds thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond. However, the bond amount may not exceed three hundred thousand dollars (\$300,000). An increased bond amount may be established under this subsection only if the state examiner issues a report under IC 5-11-5-1 that includes a finding that the officer engaged in malfeasance, misfeasance, or nonfeasance that resulted in the misappropriation of, diversion of, or inability to account for public funds.

Adds (i) to provide notwithstanding subsection (c), the state board of accounts may fix the amount of the bond for any person who is not described in subsection (h) and is required to file an individual bond at an amount that exceeds fifteen thousand dollars (\$15,000). An increased bond amount may be established under this subsection only if the state examiner issues a report under IC 5-11-5-1 that includes a finding that the person engaged in malfeasance, misfeasance, or nonfeasance that resulted in the misappropriation of, diversion of, or inability to account for public funds.

Annual Financial Reports

Amends IC 5-11-1-4 to provide the state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision.

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PUBLIC LAW 176 - HOUSE ENROLLED ACT 1514 EFFECTIVE JULY 1, 2009. STATE BOARD OF ACCOUNTS AUDITS, BONDS, PUBLIC WORKS. (Continued)

Attorney General

Amends IC 5-11-5-1 and a similar amendment to IC 5-11-6-1 to provide in part (d) If, during an examination under this article, a deputy examiner, field examiner, or private examiner acting as an agent of the state examiner determines that the following conditions are satisfied, the examiner shall report the determination to the state examiner: (1) A substantial amount of public funds has been misappropriated or diverted. (2) The deputy examiner, field examiner, or private examiner acting as an agent of the state examiner has a reasonable belief that the malfeasance or misfeasance that resulted in the misappropriation or diversion of the public funds was committed by the officer or an employee of the office. (e) After receiving a preliminary report under subsection (d), the state examiner may provide a copy of the report to the attorney general. The attorney general may institute and prosecute civil proceedings against the delinquent officer or employee, or upon the officer's or employee's official bond, or both, and against any other proper person that will secure to the state or to the proper municipality the recovery of any funds misappropriated, diverted, or unaccounted for. (f) In an action under subsection (e), the attorney general may attach the defendant's property under IC 34-25-2. (g) A preliminary report under subsection (d) is confidential until the final report under subsection (a) is issued, unless the attorney general institutes an action under subsection (e) on the basis of the preliminary report.

Adds IC 36-1-12-4.9 to provide (a) This section applies to a public work for the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property if the cost of the public work is estimated to be less than one hundred fifty thousand dollars (\$150,000). (b) The board may award a contract for public work described in subsection (a) in the manner provided in IC 5-22.

PUBLIC LAW 178 - HOUSE ENROLLED ACT 1589 - EFFECTIVE JULY 1, 2009. Electronic Waste. Adds IC 13-20.5 concerning electronic waste procedures and provides in part any other governmental entity may not require a covered entity to use public facilities to recycle the covered entity's covered electronic devices to the exclusion of other lawful recycling programs available.

HOUSE ENROLLED ACT 1001(SS) - EFFECTIVE JULY 1, 2009 AND VARIOUS DATES.

Debt

Amends IC 5-1-14-16 concerning debt to provide in part (E) provide for a repayment schedule that will result in the same or a lower amount of interest being paid on obligations that would be issued using nearly equal payment amounts.

Adds IC 36-8-7-9.5 to provide (a) This section applies to a balance in a 1937 fund that: (1) accrued from property taxes; (2) is not necessary to meet the pension, disability, and survivor benefit payment obligations of the 1937 fund because of amendments to IC5-10.3-11-4.7 in 2008; and (3) is determined under subsection (c). (b) A local board may authorize the use of money in the 1937 fund to pay any or all of the following: (1) The costs of health insurance or other health benefits provided to members, survivors, and beneficiaries of the 1937 fund. (2) The unit's employer contributions under IC 36-8-8-6. (3) The contributions paid by the unit for a member under IC 36-8-8-8(a). (c) The maximum amount that may be used under subsection (b) is equal to the sum of the following: (1) the unencumbered balance of the 1937 fund on December 31, 2008; plus (2) the amount of property taxes: (A) imposed for an assessment date before January 16, 2008, for the benefit of the 1937 fund; and (B) deposited in the 1937 fund after December 31, 2008.

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HOUSE ENROLLED ACT 1001(SS) - EFFECTIVE JULY 1, 2009 AND VARIOUS DATES. (Continued)

Township Courts – Marion County

Amends IC 33-34-8-3 to provide in part (b) The court shall: (1) semiannually distribute to the auditor of state: (A) all automated record keeping fees (IC 33-37-5-21) received by the court for deposit in the homeowner protection unit account established by IC4-6-12-9 and the state user fee fund established under IC 33-37-9.

Health Insurance

Amends IC 5-10.3-11-6 concerning the public employees' retirement fund and the pension relief fund to provide in part (b) A unit of local government may do the following: (1) Make deposits at any time to the separate account established for the unit under this section. (2) Withdraw once each year from the unit's separate account all or a part of the balance in the account to pay pension benefits under IC 36-8-6, IC 36-8-7, or IC 36-8-7.5. (3) Direct the state board at any time to pay from the unit's separate account all or a part of either or both of the following: (A) The unit's employer contributions under IC 36-8-8-6. (B) The contributions paid by the unit for a member under IC 36-8-8-8(a).

Budgets

(Please see directives from the Department of Local Government Finance).

Amends various sections of IC 6-1.1 concerning dates and deadlines for review and approval of budgets, levies and tax rates. Changes the advertisement deadlines of the first and second publications of budgets, to September 2 and September 9. Requires township budgets to be filed with the county fiscal body at least 45 days before fixing tax rates and levies and adoption of budgets. Last date for budget adoption is November 1. Requires tax adjustment boards to meet before November 2 each year. Reduces 1782 notice period from 14 days the 10 days.

Eliminates the local property tax control board.

Amends IC 6-1.1-18.5-10.5 concerning budgets for fire protection territories.

Controlled Projects

Amends IC 6-1.1-20 concerning referenda on debt issues for controlled projects, including IC 6-1.1-20-10 to provide (f) An elected or appointed public official of the political subdivision may personally advocate for or against a position on the petition or remonstrance so long as it is not done by using public funds.

Also adds to IC 6-1.1-20-10.1 (f) to provide an elected or appointed public official of the political subdivision may personally advocate for or against a position on the local public question so long as it is not done by using public funds. (g) A student may use school equipment or facilities to report or editorialize about a local public question as part of the news coverage of the referendum by student newspaper or broadcast.

Amends and adds to IC 36-8 concerning firefighter pension plan and health-insurance costs.

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HOUSE ENROLLED ACT 1001(SS) - EFFECTIVE JULY 1, 2009 AND VARIOUS DATES. (Continued)

Fire Fees

Amends IC 36-8-12-13 to add (c) Any administrative fees charged by a fire department's agent must be paid only from fees that are collected and allowed by Indiana law and the fire marshal's schedule of fees. (d) An agent who processes fees on behalf of a fire department shall send all bills, notices, and other related materials to both the fire department and the person being billed for services. (e) All fees allowed by Indiana law and the fire marshal's fee schedule must be itemized separately from any other charges.

Amends IC 36-8-12-16 to provide in part (a) A volunteer fire department that provides service within a jurisdiction served by the department may establish a schedule of charges for the services that the department provides not to exceed the state fire marshal's recommended schedule for services. The volunteer fire department or its agent may collect a service charge according to this schedule from the owner of property that receives service if the following . . . (4) Payment is remitted directly to the governmental unit providing the service . . . (c) Any administrative fees charged by a fire department's agent must be paid only from fees that are collected and allowed by Indiana law and the fire marshal's schedule of fees. (d) An agent who processes fees on behalf of a fire department shall send all bills, notices, and other related materials to both the fire department and the person being billed for services. (e) All fees allowed by Indiana law and the fire marshal's fee schedule must be itemized separately from any other charges.

Amends IC 36-8-12.2-6 to provide in part (b) The owner or responsible party shall remit payment directly to the governmental unit providing the service. (c) Any administrative fees charged by a fire department's agent must be paid only from fees that are collected and allowed by Indiana law and the fire marshal's schedule of fees. (d) An agent who processes fees on behalf of a fire department shall send all bills, notices, and other related materials to both the fire department and the person being billed for services. (e) All fees allowed by Indiana law and the fire marshal's fee schedule must be itemized separately from any other charges.

Adds IC 36-8-19-6.5 to provide (a) The legislative bodies of all participating units in a territory may agree to change the provider unit of the territory from one (1) participating unit to another participating unit. To change the provider unit, the legislative body of each participating unit must adopt an ordinance (if the unit is a county or municipality) or a resolution (if the unit is a township) that agrees to and specifies the new provider unit. The provider unit may not be changed unless all participating units agree on the participating unit that will become the new provider unit. The participating units may not change the provider unit more than one (1) time in any year. (b) The following apply to an ordinance or a resolution adopted under this section to change the provider unit of the territory: (1) The ordinance or resolution must be adopted after January 1 but before April 1 of a year. (2) The ordinance or resolution takes effect January 1 of the year following the year in which the ordinance or resolution is adopted.

Adds a non-code section concerning fire district borrowing.

Public Works Borrowing

Amends IC 36-9-41-4 to provide a political subdivision borrowing money under section 3 of this chapter shall execute and deliver to the financial institution the negotiable note of the political subdivision for the sum borrowed. The note must bear interest, with both principal and interest payable in equal or approximately equal installments on January 1 and July 1 each year over a period not exceeding ten (10) years.