

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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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 20-4-1-35)
- 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 month's ending record balance must be reconciled with the respective bank statement(s).)

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 month's ending record balance must be reconciled with the respective bank statement(s).)

See Public Law 211, Effective July 1, 2007 and end of August 2007.

AUGUST

- August 6: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)

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- NOTE: See the Township Bulletin, Volume 278, August 2007 for budget dates or call the Department of Local Government Finance at (317) 232-3773.
- NOTE: The township board should set the salaries of township officials and employees except assessing 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 month's ending record balance must be reconciled with the respective bank statement(s).)

GOVERNMENT ENTITIES AND SPECIAL FUEL TAXES

Please note the Indiana Department of Revenue's guidelines for Special Fuel Tax may be found at <http://www.in.gov/dor>

Inquiries may be directed to the Department of Revenue, Special Tax Division at (317) 232-7978.

Questions pertaining to Federal requirements should be directed to the Internal Revenue Service at 1-800-829-1040.

Please contact these agencies for any applicable questions if your township uses special fuels.

COMPENSATORY TIME - FAIR LABOR STANDARDS ACT

The following article was contributed by the Indianapolis Office of the Wage and Hour Division of the United States Department of Labor.

Use of Compensatory Time Off Under the Fair Labor Standards Act

The Fair Labor Standards Act (FLSA) is a federal law that sets standards for minimum wage, overtime, and child labor. Under Sec. 7(o), public sector employers may provide compensatory time off in lieu of monetary overtime compensation. The compensatory time off must be at the rate of not less than 1 and 1/2 hours for each overtime hour worked.

As a condition for use of compensatory time off in lieu of overtime payment in cash, an agreement of understanding must be reached prior to performance of the work. Such an agreement may involve a collective bargaining agreement, a memorandum of understanding, or any other type of agreement between the public agency and the employees' representative. (If the employees do not have a representative, then the agreement must be between the public agency and the individual employee.) The agreement may contain provisions that address the preservation, use, or cashing out of compensatory time, as long as they are consistent with Sec. 7(o).

As an example, if an agreement specifically provides that an employee must use accrued compensatory time prior to the use of vacation leave, then this policy would be within the FLSA, assuming that employees have knowingly and voluntarily agreed to such a provision freely and without coercion or pressure. On the other hand, if the compensatory agreement did not specifically address that issue, then the employer could not require an employee to take their accrued compensatory time prior to vacation leave.

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Use of Compensatory Time Off Under the Fair Labor Standards Act

(Continued)

Here's a different type of example: An agreement states that requests for compensatory time off have to be submitted with adequate advance notice and that management will approve them based on scheduling needs, allowing only one employee off per shift. Sec. 7(o)(5) of FLSA says that requests for use of compensatory time off will be permitted within a "reasonable period", if such use does not "unduly disrupt" the operations of the agency. In this example, the agreement would be inconsistent with the FLSA since it would allow for the denial of a request for reasons other than unduly disrupting the operations of the agency.

Remember, there are ceilings on how much FLSA compensatory time off an employee may accumulate: 480 hours of compensatory time off (representing 320 overtime hours work) for employees engaged in public safety, emergency response, or seasonal activity; 240 hours of compensatory time off (representing 160 overtime hours worked) for all other employees.

When employees reach these ceilings, any additional overtime that is worked must be paid. FLSA compensatory time off stays on the books until the employee uses the time or until it is paid out. Employees cannot "use or lose" compensatory time off.

For answers to other questions on the Fair Labor Standards Act or the Family and Medical Leave Act, contact your nearest U.S. Department of Labor, Wage and Hour office: Indianapolis: (317) 226-6801; South Bend: (219) 236-8331.

ELECTED OFFICIALS - LEAVE POLICY

We have received questions concerning the authority (or need) for elected officials to be included in the township's vacation leave, sick leave, death leave, or other leave policy. We have not taken audit exception to an elected official's compensation as long as the office to which the official was elected performs the duties and responsibilities of the office. Whether the elected official personally does the work, whether the elected official personally maintains office hours, or whether the elected official shows up at the office are matters to be determined locally. Keep in mind our audit position relates only to elected officials. We recommend the township attorney provide specific written guidance that conflicts do not exist with IC 35-44-2-4, Ghost Employment.

We do note some instances where elected officials choose to be included in an employee benefit policy (and were included in the authorizing resolution), . . . Officials must maintain proper attendance records (the same as all other township employees) in those situations which shall clearly disclose days worked, days missed, type of leave taken, etc. We are of the audit position the requirement for keeping proper attendance records would require these decisions should not be made just prior to the close of the official's term.

A township is authorized to grant ". . . vacation with pay, sick leave, paid holidays, and other similar benefits by ordinance . . ." (resolution) to "Employees of the political subdivisions . . ." pursuant to IC 5-10-6-1. The term "employees" is not defined.

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FIRE PROTECTION TERRITORIES

The following questions were forwarded to the Attorney General:

Does a township (assuming compliance with all other sections of IC 36-8-19) have the authority to adopt an identical ordinance and become a part of a proposed fire territory?

Can a fire protection territory be considered a "governmental entity" or "governmental body" to which a city, town or township may transfer or exchange property in accordance with IC 36-1-11-8 or IC 5-22-22-10?

Does a township (if authorized to pass ordinances and thus become part of a fire protection territory), or city or town, have the authority to transfer cash balances accumulated in funds which have been established by statute for fire protection to a fire territory to which the government entity is a participating member or does IC 36-1-8-5 control the disposition of remaining firefighting cash funds?

The Attorney General of the State of Indiana Issued Advisory Letter 04-03 on February 2, 2007, and which stated in part "A township may participate in an FPT by passing a resolution in the manner and with the same statutory formality as required for ordinances under section 36-8-19-6.

The FPT is not a governmental entity or governmental body to which a city, town or township may transfer property to or exchange property with under Indiana Code sections 36-1-11-8 or 5-22-22-10.

The sources of the FPT fund are enumerated by statute. A participating unit may not transfer cash balances obtained under other statutory authority to the FPT fund."

Cities, towns and townships may establish various fire protection related funds in accordance with Indiana Code chapters 36-8-13 (township fire protection and emergency services) and 36-8-14 (cumulative firefighting building and equipment fund). You asked whether a township, city or town has the authority to transfer cash balances accumulated in those funds to an FPT fund.

Under section 36-8-19-8, the FPT fund consists solely of the following: 1) receipts from a tax imposed under 36-8-19-8; 2) money transferred to the fund by the provider unit when funds may be insufficient to cover the costs incurred; and 3) money received from false alarm fees or service charges imposed by the participating units. Therefore, cash balances accumulated in other funds may not be transferred to the FPT fund.

A municipality or Township is not required to disband its fire department when it participates in an FPT. Ind. Code 36-8-19-10. While section 36-1-8-5 controls the disposition of unused balances of general or special tax levies, a local governmental entity is not precluded from entering into an interlocal agreement with other participating entities or the provider unit of the FPT under IC 36-1-7 in order to facilitate cooperation and use existing equipment and other resources.

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NEW LAWS AFFECTING TOWNSHIPS

The following is a Digest of some of the laws passed by the 2007 Regular Session 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 1084 – EFFECTIVE MARCH 30, 2007. TECHNICAL CORRECTIONS. Provides correction to various sections of the Indiana Code.

PUBLIC LAW 6 - SENATE ENROLLED ACT 96 - EFFECTIVE JULY 1, 2007. PUBLIC WORKS. Amends IC 5-16-8-1(b) to provide "Foundry products" means products cast from ferrous and nonferrous metals by foundries in the United States. "Foundry" is also added to IC 5-16-8-2.

PUBLIC LAW 10 - SENATE ENROLLED ACT 166 - EFFECTIVE JULY 1, 2007. CIVIL AIR PATROL EMPLOYEE. Adds IC 4-15-10-8 to provide a) For purposes of this section, "civil air patrol" refers to the Indiana wing of the civil air patrol. (c) An employee may not be disciplined for absence from work if: (1) the employee is a member of the civil air patrol; (2) the employee has notified the employee's immediate supervisor in writing that the employee is a member of the civil air patrol; (3) in the event that the employee has already reported for work on the day of the emergency service operation, the employee secures authorization from the employee's supervisor to leave the employee's duty station before leaving to engage in the emergency service operation; and (4) the employee presents a written statement to the employee's immediate supervisor from the commander or other officer in charge of the civil air patrol indicating that the employee was engaged in an emergency service operation at the time of the employee's absence from work.

Also adds IC 10-16-19 concerning duties and procedures related to employees of political subdivisions who are members of the civil air patrol including section (f) provide a public servant (as defined in IC 35-41-1-24) who permits or authorizes an employee of a political subdivision under the supervision of the public servant to be absent from employment as set forth in subsection (c) is not considered to have committed a violation of IC 35-44-2-4(b).

PUBLIC LAW 19 - HOUSE ENROLLED ACT 1281 - EFFECTIVE JULY 1, 2007. PUBLIC PURCHASES BIOBASED PRODUCTS. Adds IC 5-22-5-9 to provide (a) This section applies to a purchase of supplies by any of the following: (1) A governmental body. (c) A governmental body shall, whenever possible, purchase biobased products if all of the following apply: (1) Biobased products are available at the time of the purchase. (2) It is economically feasible to purchase biobased products. (3) The purchase of biobased products is not inappropriate because of: (A) federal regulations or policy in matters involving the federal government; or (B) the special requirements of scientific uses.

PUBLIC LAW 26 - HOUSE ENROLLED ACT 1434 - EFFECTIVE JULY 1, 2007. DRUG-FREE COMMUNITIES PLAN. Amends IC 5-2-11-5 to provide a county fiscal body shall allocate the remaining twenty-five percent (25%) of the money in the fund to persons, organizations, agencies, and political subdivisions to provide services and activities under subdivisions (1) through (3) based on the comprehensive drug free communities plan submitted by the local coordinating council and approved by the commission.

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PUBLIC LAW 33 - HOUSE ENROLLED ACT 1065 - EFFECTIVE JULY 1, 2007. SPECIAL FUEL TAX. Adds IC 6-6-2.5-30.5 concerning exemptions from special fuel tax if the special fuel has a nominal biodiesel content of at least 20% and certain other conditions.

PUBLIC LAW 39 - HOUSE ENROLLED ACT 1595 - EFFECTIVE VARIOUS DATES. PLAN COMMISSION APPOINTMENTS. Amends IC 36-7-4-1210.5 to provide concerning certain plan commission appointments two (2) members who are residents of the township, to be appointed for four (4) year terms by the township executive with the approval of the township legislative body.

PUBLIC LAW 47 - SENATE ENROLLED ACT 123 - EFFECTIVE JULY 1, 2007. FIRE PROTECTION TERRITORY. Amends IC 36-8-19-2 to provide as used in this chapter, "participating unit" refers to a unit that adopts an ordinance or a resolution under section 6 of this chapter.

Amends IC 36-8-19-6 to provide 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. Adds similar amendments to other sections IC 36-8-19 concerning resolutions.

PUBLIC LAW 48 - SENATE ENROLLED ACT 129 - EFFECTIVE JULY 1, 2007. MEET AND CONFER PUBLIC SAFETY EMPLOYEES. Adds IC 36-8-22 concerning public safety employee's rights concerning meetings and discussion thereof. Provides in part: This section applies to employees of an employer regardless of population. (b) An employee, an employee organization, or an exclusive recognized representative may not participate in or encourage participation in a strike against an employer. (c) An employee engaging in a strike is subject to discharge by the employer as provided in IC 36-8-3-4. (d) An exclusive recognized representative that engages in or sanctions a strike loses the right to represent the employees for at least ten (10) years after the date of the action. (e) An employer may not pay an employee for days the employee is engaged in a strike.

PUBLIC LAW 51 - SENATE ENROLLED ACT 276 - EFFECTIVE APRIL 25, 2007. FREQUENCY OF WAGE PAYMENTS. Adds IC 22-2-5-0.5 to provide as used in this chapter, "business day" means a day other than Saturday, Sunday, or a legal holiday (as defined in IC 1-1-9-1). A non code section is added to provide (a) IC 22-2-5-1, as amended by this act, applies to claims for wages earned before, on, or after July 1, 2007. (b) Having received and considered testimony concerning the customary and usual wage payment practices of employers, it is the intent of the general assembly that the ten (10) day period referenced in IC 22-2-5-1, before its amendment by this act, be construed as ten (10) business days (as defined in IC 22-2-5-0.5, as added by this act). (c) This SECTION expires July 1, 2017.

PUBLIC LAW 65 - HOUSE ENROLLED ACT 1305 - EFFECTIVE JULY 1, 2007. CEMETERIES. Adds IC 23-14-48.5 concerning consumer protection for certain cemeteries.

PUBLIC LAW 75 - SENATE ENROLLED ACT 155 - EFFECTIVE APRIL 26 AND JULY 1, 2007. UNDERGROUND STORAGE TANKS. Amends and adds to IC 13-23 concerning requirements for certain underground storage tanks that contain alcohol blended fuel and composed of greater than fifteen percent (15%) alcohol.

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PUBLIC LAW 85 - SENATE ENROLLED ACT 445 - EFFECTIVE JULY 1, 2007. NOTARY PUBLIC. Amends and adds to IC 33-42 concerning notary public duties.

PUBLIC LAW 107 - SENATE ENROLLED ACT 472 - EFFECTIVE JULY 1, 2007. FIRE TRAINING INFRASTRUCTURE FUND. Amends IC 22-14-16 to create the Fire Training Infrastructure fund to provide grants for fire training.

PUBLIC LAW 113 – SENATE ENROLLED ACT 562 – EFFECTIVE JULY 1, 2007. CEMETERIES. Amends IC 23-14 concerning removal of remains of deceased persons.

PUBLIC LAW 117 - HOUSE ENROLLED ACT 1278 - EFFECTIVE JULY 1, 2007. INVESTMENT POOL. Adds IC 5-13-9-11 to create the local government investment pool within the office and custody of the Treasurer of State.

PUBLIC LAW 133 - SENATE ENROLLED ACT 211 - EFFECTIVE JULY 1, 2007. PUBLIC WORKS, DESIGN BUILD. Amends design build concerning IC 5-30-8-4 to provide (a) The public agency: (1) shall require the design-builder to furnish performance and payment bonds for the project if the estimated cost of the project is more than two hundred thousand dollars (\$200,000); and (2) may require the design-builder to furnish performance and payment bonds for the project if the estimated cost of the project is not more than two hundred thousand dollars (\$200,000).

Bid Bond – Or Certified Checks

Amends IC 36-1-12-4.5 to provide (a) The political subdivision or agency: (1) shall require a bond or a certified check to be filed with each bid by a bidder in the amount determined and specified by the board in the notice of the letting if the cost of the public work is estimated to be more than two hundred thousand dollars (\$200,000); and (2) may require a bond or a certified check to be filed with each bid by a bidder in the amount determined and specified by the board in the notice of the letting if the cost of the public work is estimated to be not more than two hundred thousand dollars (\$200,000).

Payment Bond

Amends IC 36-1-12-13.1 to provide in part of (a) Except as provided in subsection the appropriate political subdivision or agency: (1) shall require the contractor to execute a payment bond to the appropriate political subdivision or agency, approved by and for the benefit of the political subdivision or agency, in an amount equal to the contract price if the cost of the public work is estimated to be more than two hundred thousand dollars (\$200,000); and (2) may require the contractor to execute a payment bond to the appropriate political subdivision or agency, approved by and for the benefit of the political subdivision or agency, in an amount equal to the contract price if the cost of the public work is estimated to be not more than two hundred thousand dollars (\$200,000).

Retainage

Amends IC 36-1-12-14 to provide in part this section applies to public work contracts in excess of two hundred thousand dollars (\$200,000) for projects other than highways, roads, streets, alleys, bridges, and appurtenant structures situated on streets, alleys, and dedicated highway rights-of-way. A board may require a contractor and subcontractor to include contract provisions for retainage as set forth in this section for contracts that are not more than two hundred thousand dollars (\$200,000).

Also provides IC 4-13.6-7, IC 5-16-5.5-2, IC 5-30-8-4, IC 8-15-2-5, IC 8-23-7-19, IC 8-23-9-8, and IC 36-1-12, all as amended by this act, apply only to public works contracts entered into after June 30, 2007.

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PUBLIC LAW 148 - SENATE ENROLLED ACT 561 - EFFECTIVE MAY 30 AND JULY 1, 2007. PERF SERVICE CREDIT AND DEFERRED RETIREMENT OPTION PLANS (DROP). Amends IC 5-10.3. And IC 36-8-8.5 concerning DROPS.

PUBLIC LAW 149 - HOUSE ENROLLED ACT 1067 - EFFECTIVE JULY 1, 2007. PENSIONS. Pension issues then various sections in the teacher's retirement fund and public employee's retirement fund provisions concerning benefits and investments.

PUBLIC LAW 151 - HOUSE ENROLLED ACT 1092 - EFFECTIVE JULY 1, 2007. MILITARY FAMILY LEAVE. Amends IC 22-2-13 concerning military family leave. Adds IC 22-2-13 to provide this chapter applies to an employer that employs at least fifty (50) employees for each working day during each of at least twenty (20) calendar work weeks. Provides for employees meeting certain requirements are entitled to an unpaid leave of absence as provided in subsection (b). IC 22-2-13-13 to provide except as provided in subsection (b), after an employee takes a leave of absence under this chapter, an employee must be restored to: (1) the position that the employee held before the leave; or (2) a position equivalent to the position that the employee held before the leave, with equivalent seniority, pay, benefits, and other terms and conditions of employment. Section 14 provides an employer shall permit an employee who is taking a leave of absence under this chapter to continue the employee's health care benefits at the employee's expense.

PUBLIC LAW 160 - SENATE ENROLLED ACT 412 – EFFECTIVE JULY 1, 2007. SOCIAL SECURITY NUMBERS. Amends IC 36-2-11 concerning social security numbers on recorded documents.

PUBLIC LAW 163 - SENATE ENROLLED ACT 568 - EFFECTIVE JULY 1, 2007. PERF. Adds to IC 5-10.2 concerning a cost of living adjustment.

PUBLIC LAW 165 - HOUSE ENROLLED ACT 1027 - EFFECTIVE JULY 1, 2007. MINIMUM WAGE. Amends IC 22-2-2-4 concerning minimum wage paid per hour. Item (h) Except as provided in subsections (c) and (j), every employer employing at least two (2) employees during a work week shall, in any work week in which the employer is subject to this chapter, pay each of the employees in any work week beginning on or after June 30, 2007, wages of not less than the minimum wage payable under the federal Fair Labor Standards Act of 1938, as amended (29 U.S.C. 201 et seq.).

Also provides in part the amount payable under the Federal Fair Labor Standards Act of 1938, as amended (29 U.S.C. 201 et seq.), during the first ninety (90) consecutive calendar days after initial employment to an employee who has not attained twenty (20) years of age, effective July 1, 2007.

Also, provides for State Department of Labor assignment of wage claims of \$6,000 or less.

PUBLIC LAW 179 - SENATE ENROLLED ACT 103 - EFFECTIVE JULY 1, 2007. OPEN DOOR LAW. Amends and adds to IC 5-14-1.5 concerning the Open-Door Law. Amends IC 5-14-1.5-3 to provide in part (d) A member of the governing body of a public agency who is not physically present at a meeting of the governing body but who communicates with members of the governing body during the meeting by telephone, computer, videoconferencing, or any other electronic means of communication: (1) may not participate in final action taken at the meeting unless the member's participation is expressly authorized by statute; and (2) may not be considered to be present at the meeting unless considering the member to be present at the meeting is expressly authorized by statute. (e) for memoranda recording of such meetings.

Also adds IC 5-14-1.5-3.1 concerning violations of the open-door law for a series of meetings that (1) One (1) of the gatherings is attended by at least three (3) members but less than a quorum of the members of the governing body and the other gatherings include at least two (2) members of the governing body. (2) The sum of the number of different members of the governing body attending any of the gatherings at least equals a quorum of the governing body. (3) All the gatherings concern the same subject matter and are held within a period of not more than seven (7) consecutive days. (4) The gatherings are held to take official action on public business. For purposes of this subsection, a member of a governing body attends a gathering if the member is present at the gathering in person or if the member participates in the gathering by telephone or other electronic means, excluding electronic mail.

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PUBLIC LAW 180 - SENATE ENROLLED ACT 128 - EFFECTIVE JULY 1, 2007. PUBLIC EMPLOYEES RETIREMENT FUND (PERF). Amends and adds to various sections of IC 5-10-5.5 concerning benefits.

PUBLIC LAW 182 - SENATE ENROLLED ACT 270 - EFFECTIVE JANUARY 1, 2008. FUELING STATION GRANT PROGRAM. Amends IC 8-14 and adds IC 15-9-5 concerning " E 85 base fuel".

PUBLIC LAW 183 - SENATE ENROLLED ACT 416 - EFFECTIVE VARIOUS DATES ASSESSING AND TAXES. Amends various provisions in IC 6-1.1 concerning assessing and property taxes.

PUBLIC LAW 186 - SENATE ENROLLED ACT 520 - EFFECTIVE JULY 1, 2007. DANGER NOTIFICATION. Amends IC 5-2-4 concerning notification to government officials of imminent danger.

PUBLIC LAW 188 - HOUSE ENROLLED ACT 1058 - EFFECTIVE JULY 1, 2007 DISPOSAL OF PROPERTY. Amends IC 5-22-22-1 provide in part (b) The chapter does not apply to dispositions of property described in IC 36-1-11-5.7.

Adds IC 36-1-11-5.7 to provide (a) As used in this section, "political subdivision": (1) before July 1, 2008, does not include a township in a county having a consolidated city; and (2) after June 30, 2008, refers to all political subdivisions. (b) As used in this section, "volunteer fire department" has the meaning set forth in IC 36-8-12-2.

(c) Notwithstanding IC 5-22-22 and sections 4, 4.1, 4.2, and 5 of this chapter, a disposing agent of a political subdivision may sell or transfer: (1) real property; or (2) tangible or intangible personal property, licenses, or any interest in the tangible or intangible personal property or licenses; without consideration or for a nominal consideration to a volunteer fire department for construction of a fire station or other purposes related to firefighting.

PUBLIC LAW 195 - HOUSE ENROLLED ACT 1731 - EFFECTIVE JULY 1, 2007. PUBLIC PURCHASES. Amends IC 5-22-8-1 to provide the chapter applies only to a purchase expected by the purchasing agent to be less than one hundred fifty thousand dollars (\$150,000).

Amends IC 5-22-8-2 this section applies only if the purchasing agent expects the purchase to be less than fifty thousand dollars (\$50,000).

Amends IC 5-22-8-3 this section applies only if the purchasing agent expects the purchase to be: (1) at least fifty thousand dollars (\$50,000); and (2) not more than one hundred fifty thousand dollars (\$150,000). Amends IC 5-22-9-1, to provide subject to the policies of the purchasing agency, a purchasing agent may award a contract using the procedure provided by this chapter.

Amends IC 36-1-7-12 to provide in part (c) A governmental entity may make a purchase from any other governmental entity or under another governmental entity's referenced written contract if there is compliance with state purchasing law by the original purchasing unit. (d) Two (2) or more governmental entities may procure together or with a nonprofit entity if the requirements of the public purchasing statutes are met.

Amends IC 36-1-12-5 in part (a) This section applies whenever a public work project is estimated to cost less than fifty thousand dollars (\$50,000). And adds section (i) Quotes for public works projects costing less than twenty-five thousand dollars (\$25,000) may be obtained by soliciting at least three (3) quotes by telephone or facsimile transmission. The seven (7) day waiting period required by subsection (b)(1) does not apply to quotes solicited under this subsection.

PUBLIC LAW 196 - HOUSE ENROLLED ACT 1767 - EFFECTIVE JULY 1, 2007. PROPERTY TAX EXEMPTIONS. Amends several sections of IC 6-1.1 concerning the exemptions of land.

PUBLIC LAW 198 - SENATE ENROLLED ACT 461 - EFFECTIVE JULY 1, 2007. GIS MAPPING. Adds IC 4-23-7.3 concerning the State Geographic Information Systems (GIS) and GIS standards. Amends IC 5-22-22-4.5 concerning intelenet commission references on disposal of property.

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PUBLIC LAW 208 - SENATE ENROLLED ACT 310 - EFFECTIVE JULY 1, 2007. CERTIFIED MAILING. Amends IC 1-1-7-1 to provide a person may use: (1) any service of the United States Postal Service or any services of any designated private delivery service (as defined by the United States Internal Revenue Service) with certain requirements.

PUBLIC LAW 211 - SENATE ENROLLED ACT 500 - EFFECTIVE VARIOUS DATES. REVENUE DEPARTMENT. Amends various sections of IC 6 concerning filings with the State revenue Department. Amends section (e) to provide if the department determines that an entity's: (1) estimated monthly withholding tax remittance for the current year; or (2) average monthly withholding tax remittance for the preceding year; exceeds five thousand dollars (\$5,000), the entity shall remit the monthly withholding taxes due by electronic fund transfer (as defined in IC 4-8.1-2-7) or by delivering in person or by overnight courier a payment by cashier's check, certified check, or money order to the department. The transfer or payment shall be made on or before the date the remittance is due.

Also amends IC 6-1.1-45 concerning deductions and TIF areas.

PUBLIC LAW 215 - HOUSE ENROLLED ACT 1379 - EFFECTIVE JULY 1, 2007. PUBLIC RECORDS COPY COSTS. Amends IC 5-14-3-8 to provide in part (d) This subsection applies to a public agency that is not a state agency. The fiscal body (as defined in IC 36-1-2-6) of the public agency, or the governing body, if there is no fiscal body, shall establish a fee schedule for the certification or copying of documents. The fee for certification of documents may not exceed five dollars (\$5) per document. The fee for copying documents may not exceed the greater of: (1) ten cents (\$0.10) per page for copies that are not color copies or twenty-five cents (\$0.25) per page for color copies; or (2) the actual cost to the agency of copying the document. A fee established under this subsection must be uniform throughout the public agency and uniform to all purchasers.

PUBLIC LAW 219 - SENATE ENROLLED ACT 287 - EFFECTIVE VARIOUS DATES. PROPERTY TAX MATTERS, RATES, BUDGET PROVISIONS AND ASSESSING.

Amends and adds to various sections of IC 3 and IC 6-1.1 concerning township assessing duties and certification requirements.

Amends IC 5-1-18-6 concerning political subdivisions debt information to the DLGF by December 31 each year.

Amends IC 6-1.1-1-18 concerning Department of Local Government Finance rate adjustments.

Amends IC 6-1.1-12-37 concerning homestead credits.

Amends IC 6-1.1-17-5 the officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year not later than September 30 with certain exceptions.

Amends IC 6-1.1-18.5-12 concerning civil taxing unit shortfall appeals.

Amends IC 6-1.1-18.5-17 concerning usage of levy excess funds in lieu of property tax shortfall appeals.

Amends IC 6-1.1-20-3.1 concerning registered voters being able to participate in the petition and remonstrance process.

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PUBLIC LAW 219 - SENATE ENROLLED ACT 287 - EFFECTIVE VARIOUS DATES. PROPERTY TAX MATTERS, RATES, BUDGET PROVISIONS AND ASSESSING. (Continues)

Amends various sections of IC 36 concerning duties of the township assessor transferred to a county assessor.

Amends IC 36-6-8-6 concerning township assessor compensation.

Adds various non code provisions concerning, assessing, tax rates, remonstrance, etc.

PUBLIC LAW 221 - HOUSE ENROLLED ACT 1192 - EFFECTIVE JULY 1, 2007. ENVIRONMENTAL MATTERS. Amends and adds to IC 13 concerning underground storage tank on Brownfield's owned by political subdivisions.

PUBLIC LAW 224 - HOUSE ENROLLED ACT 1478 - EFFECTIVE VARIOUS DATES. COUNTY BOARD OF TAX AND CAPITAL PROJECTS REVIEW BOARDS (CBTCPR) CIRCUIT BRAKER BOARD. Adds IC 6-1.1-29.5-1.5 to provide in part on January 1, 2009, there is established in each county a county board of tax and capital projects review.

IC 6-1.1-29.5-0.5 concerning capital projects review provides in part this chapter applies only to a capital project that meets both of the following conditions: (1) The capital project is a controlled project (as defined in IC 6-1.1-20-1.1), except as provided in subdivision (2). (2) Notwithstanding IC6-1.1-20-1.1(2), the capital project will cost the political subdivision more than seven million dollars (\$7,000,000). Sec. 1. (a) As used in this chapter, "capital project" means any: (1) acquisition of land; (2) site improvements; (3) infrastructure improvements; (4) construction of buildings or structures; (5) rehabilitation, renovation, or enlargement of buildings or structures; or (6) acquisition or improvement of machinery, equipment, furnishings, or facilities required for the operation of buildings, structures, or infrastructure; (or any combination of subdivisions (1) through (6)) by a political subdivision.

Amends various sections of IC 6-1.1 and IC 6-3.5 concerning budgets and CBTCPR.

Adds IC 6-1.1-20-3.4 effective July 1, 2007: (a) Notwithstanding any other provision of this chapter, the executive of a political subdivision may initiate the petition and remonstrance process under this chapter for the approval or disapproval of a proposed controlled project of the political subdivision that has been disapproved under IC 6-1.1-29.5 by the county board of tax and capital projects review. (b) The executive of a political subdivision may initiate the petition and remonstrance process under this chapter for a proposed controlled project that has been disapproved by the county board of tax and capital projects review by giving notice of the applicability of the petition and remonstrance process as provided in section 3.2(1) of this chapter not more than sixty (60) days after the county board of tax and capital projects review disapproves the proposed controlled project. (c) Section 3.2 of this chapter applies to a petition and remonstrance process initiated under this section. However, a sufficient petition requesting the application of a petition and remonstrance process is not required to be filed as set forth in section 3.1 of this chapter before the executive of a political subdivision may initiate the petition and remonstrance process as provided in this section. (d) If the number of owners of real property within the political subdivision and registered voters residing within the political subdivision that sign a petition in favor of the proposed controlled project is greater than the number of owners of real property within the political subdivision and registered voters residing within the political subdivision that sign a remonstrance against the proposed controlled project, the political subdivision may undertake the proposed controlled project, notwithstanding the disapproval of the proposed controlled project by the county board of tax and capital projects review under IC 6-1.1-29.5.

Adds IC 6-1.1-20-3 effective July 1, 2007, and creates the "Circuit Breaker Relief Board" concerning "distressed political subdivisions".

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PUBLIC LAW 224 - HOUSE ENROLLED ACT 1478 - EFFECTIVE VARIOUS DATES. COUNTY BOARD OF TAX AND CAPITAL PROJECTS REVIEW BOARDS (CBTCPR. CIRCUIT BRAKER BOARD. (Continued)

Amends IC 6-1.1-18.5-11 to abolish the Local Government Tax Control Board effective December 31, 2008.

Amends IC 6-1.1-18.5 concerning certain local government appeals.

Amends IC 6-1.1-20.3 concerning circuit breaker relief provisions.

PUBLIC LAW 232 - HOUSE ENROLLED ACT 1774 – EFFECTIVE MAY 11 AND JULY 1, 2007. REGIONAL DEVELOPMENT AUTHORTIES. Adds to IC 6-3.5-7-28 concerning Regional Development Authorities.

PUBLIC LAW 233 – HOUSE ENROLLED ACT 1835 – EFFECTIVE MARCH 1, 2006. RETROACTIVE. PROPERTY TAX REDUCTION TRUST FUND. Amends IC 6-1.1 to establish the property Tax Reduction Trust Fund.

PUBLIC LAW 234 - HOUSE ENROLLED ACT 1001 - EFFECTIVE VARIOUS DATES STATE BUDGET PROVISIONS. Provides for distributions to school corporations and other political subdivisions.

Amends IC 5-10.3-11-4.7 extending to 2011 pension relief distributions.

Adds IC 5-1-14-15 to provide (a) A county or municipality may issue bonds, notes, or other obligations for the purpose of providing funds to pay pension benefits under IC 36-8-6, IC 36-8-7, or IC 36-8-7.5. (b) Includes provisions concerning assessors notwithstanding any other law: (1) bonds, notes, or other obligations issued for the purpose described in this section may have a final maturity date up to, but not exceeding, forty (40) years from the date of original issuance; (2) the amount of bonds, notes, or other obligations that may be issued for the purpose described in this section may not exceed two percent (2%) of the true tax value of property located within the county or municipality; and (3) the proceeds of bonds, notes, or other obligations issued for the purpose described in this section may be deposited to the issuing county's or municipality's separate account described in IC 5-10.3-11-6. (c) This section is supplemental to all other laws but does not relieve a county or municipality from complying with other procedural requirements for the issuance of bonds, notes, or other obligations.