A political subdivision may not impose property taxes to pay debt service or lease rentals without completing the following procedures:

1. The proper officers of a political subdivision shall: (A) publish notice in accordance with IC 5-3-1; and (B) send notice by first class mail to any organization that delivers to the officers, before January 1 of that year, an annual written request for such notices; of any meeting to consider adoption of a resolution or an ordinance making a preliminary determination to issue bonds or enter into a lease and shall conduct a public hearing on a preliminary determination before adoption of the resolution or ordinance.

2. When the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease, the officers shall give notice of the preliminary determination by: (A) publication in accordance with IC 5-3-1; and (B) first class mail to the organizations described in subsection (1)(B).

3. A notice under subsection (2) of the preliminary determination of the political subdivision to issue bonds or enter into a lease must include the following information: (A) The maximum term of the bonds or lease. (B) The maximum principal amount of the bonds or the maximum lease rental for the lease. (C) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease. (D) The purpose of the bonds or lease. (E) A statement that any owners of real property within the political subdivision who want to initiate a petition and remonstrance process against the proposed debt service or lease payments must file a petition that complies with subdivisions (4) and (5) not later than thirty (30) days after publication in accordance with IC 5-3-1.

4. After notice is given, a petition requesting the application of a petition and remonstrance process may be filed by the lesser of: (A) two hundred fifty (250) owners of real property within the political subdivision; or (B) ten percent (10%) of the owners of real property within the political subdivision.

5. Each petition must be verified under oath by at least one (1) qualified petitioner in a manner prescribed by the State Board of Accounts before the petition is filed with the county auditor under subdivision (6).

6. Each petition must be filed with the county auditor not more than thirty (30) days after publication under subdivision (2) of the notice of the preliminary determination.

7. The county auditor must file a certificate and each petition with: (A) the township trustee, if the political subdivision is a township, who shall present the petition or petitions to the township board; or (B) the body that has the authority to authorize the issuance of the bonds or the execution of a lease, if the political subdivision is not a township; within fifteen (15) business days of the filing of the petition requesting a petition and remonstrance process. The certificate must state the number of petitioners that are owners of real property within the political subdivision.
If a sufficient petition requesting a petition and remonstrance process is not filed by owners of real property as set forth in this section, the political subdivision may issue bonds or enter into a lease by following the provisions of law relating to the bonds to be issued or lease to be entered into.

If a sufficient petition requesting the application of a petition and remonstrance process has been filed as set forth in section 3.1 of this chapter, a political subdivision may not impose property taxes to pay debt service or lease rentals without completing the following procedures:

1. The proper officers of the political subdivision shall give notice of the applicability of the petition and remonstrance process by: (A) publication in accordance with IC 5-3-1; and (B) first class mail to the organizations described in section 3.1(1)(B) of this chapter. A notice under this subdivision must include a statement that any owners of real property within the political subdivision who want to petition in favor of or remonstrate against the proposed debt service or lease payments must file petitions and remonstrances in compliance with subdivisions (2) through (4) not earlier than thirty (30) days or later than sixty (60) days after publication in accordance with IC 5-3-1.

2. Not earlier than thirty (30) days or later than sixty (60) days after the notice under subdivision (1) is given: (A) petitions (described in subdivision (3)) in favor of the bonds or lease; and (B) remonstrances (described in subdivision (3)) against the bonds or lease; may be filed by an owner or owners of real property within the political subdivision. Each signature on a petition must be dated and the date of signature may not be before the date on which the petition and remonstrance forms may be issued under subdivision (3). A petition described in clause (A) or a remonstrance described in clause (B) must be verified in compliance with subdivision (4) before the petition or remonstrances is filed with the county auditor under subdivision (4).

3. The State Board of Accounts shall design and, upon request by the county auditor, deliver to the county auditor or the county auditor’s designated printer the petition and remonstrance forms to be used solely in the petition and remonstrance process described in this section. The county auditor shall issue to an owner or owners of real property within the political subdivision the number of petition or remonstrance forms requested by the owner or owners. Each form must be accompanied by instructions detailing the requirements that: (A) the carrier and signers must be owners of real property; (B) the carrier must be a signatory on at least one (1) petition; (C) after the signatures have been collected, the carrier must swear or affirm before a notary public that the carrier witnessed each signature; and (D) govern the closing date for the petition and remonstrance period.

Persons requesting forms may not be required to identify themselves and may be allowed to pick up additional copies to distribute to other property owners. The county auditor may not issue a petition or remonstrance form earlier than twenty-nine (29) days after the notice is given under subdivision (1). The county auditor shall certify the date of issuance on each petition or remonstrance form that is distributed under this subdivision.

4. The petitions and remonstrances must be verified in the manner prescribed by the State Board of Accounts and filed with the county auditor within the sixty (60) day period described in subdivision (2) in the manner set forth in section 3.1 of this chapter relating to requests for a petition and remonstrance process.
5. The county auditor must file a certificate and the petition or remonstrance with the body of the political subdivision charged with issuing bonds or entering into leases within fifteen (15) business days of the filing of a petition or remonstrance under subdivision (4), whichever applies, containing ten thousand (10,000) signatures or less. The county auditor may take an additional five (5) days to review and certify the petition or remonstrance for each additional five thousand (5,000) signatures up to a maximum of sixty (60) days. The certificate must state the number of petitioners and remonstrators that are owners of real property within the political subdivision.

6. If a greater number of owners of real property within the political subdivision sign a remonstrance than the number that signed a petition, the bonds petitioned for may not be issued or the lease petitioned for may not be entered into. The proper officers of the political subdivision may not make a preliminary determination to issue bonds or enter into a lease for the controlled project defeated by the petition and remonstrance process under this section or any other controlled project that is not substantially different within one (1) year after the date of the county auditor's certificate under subdivision (5). Withdrawal of a petition carries the same consequences as a defeat of the petition.

7. After a political subdivision has gone through the petition and remonstrance process set forth in this section, the political subdivision is not required to follow any other remonstrance or objection procedures under any other law relating to bonds or leases designed to protect owners of real property within the political subdivision from the imposition of property taxes to pay debt service or lease rentals. However, the political subdivision must still receive the approval of the State Board of Tax Commissioners required by IC 6-1.1-18.5-8 or IC 6-1.1-19-8. [IC 6-1.1-20-3.1 and IC 6-1.1-20-3.2]

JURY PAY FUND

IC 33-19-10 creates a jury pay fund which shall have deposited in it the $2 jury fee collected by the clerk after the county council directs the county auditor to transfer this amount from the user fee fund.

The money in this fund shall be used to pay the cost of jury fees. Jury fees, by definition in IC 33-19-1-4, means the mileage paid to jurors for each mile traveled to and from the court at the state rate and payment of $15 for each day the juror is in actual attendance until the jury is impaneled and $40 for each day the juror is in actual attendance after impaneling and until the jury is discharged. This does not include other costs of the jury like lunch and hotel bills. These would be required to be paid from the county general fund.