

CHAPTER 9

RECREATION - TOWNSHIP PARKS AND COMMUNITY CENTERS

TOWNSHIPS IN A COUNTY WITH POPULATION OVER FOUR HUNDRED THOUSAND BUT LESS THAN SEVEN HUNDRED THOUSAND

Expenditures for improvements and construction of facilities for the comfort and convenience of the public in the park shall be paid from the park and recreation fund.

If a park is acquired and the expense of the acquisition or of the development and improvement of the park is too great to be borne by the park and recreation fund, the township board may authorize its chairman to issue bonds for the acquisition of a park provided that the total bonded indebtedness of the township for park purposes shall not at any time exceed \$1,000,000.00. Said bonds may be issued for a period not to exceed ten (10) years and bear interest at any rate and may be sold for not less than their par value. The township board shall attend the sale and must concur before the bonds are sold. The chairman shall publish notice prior to the sale in accordance with IC 5-3-1. IC 36-10-7-5

TOWNSHIPS OF NOT LESS THAN 8,500 POPULATION, THAT CONTAIN A TOWN

The township board may authorize the trustee to issue bonds for park purposes not exceeding \$90,000.00 issued outstanding at any one time. Said bonds shall run for a period of not less than 10 or more than 20 years, and may bear interest at any rate, may be made payable semiannually and shall be sold for at least par value. IC 36-10-7-6

The cost of care, upkeep, repair, maintenance and improvement of such parks shall be paid from the Township Fund and the township board shall increase the levy of the fund each year, by an amount sufficient to provide the money to maintain the park. IC 36-10-7-6

CERTAIN TOWNSHIPS - ACQUISITION OF LAND FOR PARK PURPOSES

This section applies to all townships having a population of less than two thousand (2,000).

The township trustee may lease, purchase, accept by grant, devise, bequest, or other conveyance to the township, or otherwise acquire land for park purposes and may make necessary improvements only as provided by this section.

The township board may establish a township park and may, by resolution, appropriate from the general fund of the township the necessary money to lease, purchase, accept, or otherwise acquire land for park purposes or make improvements thereon. The trustee shall then lease purchase, accept, or acquire the land for park purposes or shall make improvements thereon as directed in the resolution. However, the costs of the park grounds or of the improvements provided for in the resolution may not exceed in one (1) year one-fifth of one percent (0.2%) of all taxable property of the township according to its assessed valuation as it appears on the tax duplicates of the auditor of the county in which the township is located.

If a park has been established under this section, the trustee shall have the park maintained and may make improvements and construct and maintain facilities for the comfort and convenience of the public. However, the trustee annually may not spend more than one cent (\$.01) on each one hundred dollars (\$100.00) of assessed valuation of taxable property in the township as it appears on the tax duplicates of the auditor of the county in which the township is located. The money shall be paid from the general fund of the township.

If the general fund of the township is insufficient to meet the expenses of acquiring or improving the land for park purposes, the trustee shall call a special meeting of the township board by written notice to each member of the township board at least three (3) days before the date of the meeting. The notice must state the time, place, and purpose of the meeting. The township board shall meet and determine whether an emergency exists for the issuance of the warrants or bonds of the township. The township board shall, by resolution, authorize the issuance and sale of the warrants or bonds of the township in an amount not exceeding two percent (2%) of all taxable property in the township according to its assessed valuation as it appears on the tax duplicates of the auditor of the county in which the township is located. The amount of bonds may not exceed the total estimated cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings. The proceeds from the sale of the bonds shall be deposited in the general fund of the township. The bonds become due and payable not less than two (2) nor more than ten (10) years after the date of issuance, may bear interest any rate, and may not be sold for less than par value. The bonds shall be sold after giving notice of the sale of bonds in accordance with IC 5-3-1. The bonds and the interest thereon are exempt from taxation as provided by IC 6-8-5 and are subject to the provision of IC 6-1.1-20 relating to the filing of a petition requesting the issuance of bonds, the appropriation of the proceeds of the bonds, and the approval by the Department of Local Government Finance.

The township board shall, at its next annual meeting after authorization of bonds and annually each following year, levy a sufficient tax against all the taxable property of the township to pay the principal of the bonds, together with accruing interest, as they become due. The trustee shall apply the money received from the levy only to the payment of bonds and interest as they become due.

In addition to the levy required by subsection (f), the township board shall, when a park has been established under this section and at every annual meeting after establishment, levy a tax not exceeding one cent (\$.01) on each one hundred dollars (\$100.00) of taxable property in the township. The levy required by this subsection shall be used by the executive for the maintenance and improvement of the park. The trustee may not expend more for maintenance and improvement of the park than the amount collected by the levy except:

1. Upon petition by fifty-one percent (51%) of the taxpayers of the township; or
2. When warrants or bonds are to be issued under this section to finance the expenses of improvements.

The amount received from the levy shall be deposited in the general fund of the township.

A park established under this section shall be kept open to the public in accordance with rules prescribed by the executive.

If the trustee determines that land or other property used for park purposes under this section should be disposed of and that the park should no longer be maintained, the trustee shall appoint three (3) disinterested appraisers to appraise the property. The property shall then be disposed of either at public or private sale for at least its appraised value. All money from the sale of park property, less the expenses incurred in making the appraisal and sale, shall be paid into the general fund of the township.
IC 36-10-7-8

PUBLIC PARKS IN CERTAIN TOWNSHIPS

Township trustees in townships having a population between 2,000 and 3,000 are authorized to accept, acquire and maintain grounds and structures which shall be used as public parks, upon petition of 51% or more of the resident taxpayers of the township. IC 36-10-7-7

When a park has been so established, the township board shall, at its annual meeting and annually thereafter levy a tax of not in excess of five cents (\$.05) on each \$100.00 of all the taxable property in the township to be set aside in a Public Park Fund to be used by the township trustee for maintenance, improvement and upkeep of such park and for no other purpose. IC 36-10-7-7

MANAGEMENT OF PUBLIC PARKS OR PLAYGROUNDS IN CERTAIN TOWNSHIPS

Each township in a county having a consolidated city, or containing a second-class city within its boundaries that is not a county seat, if there is a public park or playground in the township under the jurisdiction of the township, the township trustee shall manage the park or playground. The trustee shall keep complete records of the management and all related transactions, including receipts such as fees, concessions, licenses, permits, and sales. The receipts shall be credited to the township fund. IC 36-10-7-4

TAX LEVIES - APPROPRIATIONS FROM TOWNSHIP FUND

The township trustee may levy a tax and use appropriated township funds to pay for the recreation programs, facilities, or services. IC 36-10-7-3

COMMUNITY CENTER

In all townships except those in a county having a consolidated city.

The township trustee may, upon petition of at least twenty-five (25) resident freeholders, purchase or improve suitable land or purchase, construct, reconstruct, renovate, remodel, or improve room space, buildings, or equipment for: (1) a township community center for civil, social, recreation, or other township purposes; (2) or a township recreational land area.

A township may issue general obligation bonds for the purposes set forth in subsection (b) in the manner provided by IC 36-10-3 for the issue of bonds under that chapter.

Money for the purposes set forth in subsection (b) must be appropriated as provided by law from funds belonging to the township or from the proceeds of a general obligation bond.

The trustee may operate and maintain the community center or recreational land area. A property tax levy may be imposed as provided by law for the cost of all or part of the operation and maintenance expense incurred under this section.

The trustee may rent to others all or part of the community center or recreational land area when it is not needed for township purposes. The money received for rent shall be used to pay maintenance and utility expenses of the community center or recreational land area. IC 36-10-7-2

TOWNSHIP GENERAL PARK AND RECREATION

IC 36-10-7.5 concerns township general park and recreation. The legislative body of a township may adopt a resolution creating a department of parks and recreation. After a department has been created, all books, papers, documents, and any other property of former park and recreation authorities are transferred to and become the property of the department.

IC 36-10-7.5 provides for bonding of officers and employees. Also provides for the establishment of a special nonreverting capital fund for acquiring land and capital improvements.

IC 36-10-7.5 provides for the potential establishment of a cumulative building fund. The tax levy for the cumulative fund may not be greater than five cents (\$.05) on each one hundred dollars (\$100) of assessed valuation of taxable property within the Township.

IC 36-10-7.5 also provides for bond issues.