

# PROPOSED AMENDMENT

## HB 1454 # 28

### DIGEST

Local government finance. Requires a taxpayer to provide information related to the value, nature, and location of personal property on the taxpayer's personal property return. Requires a township or county assessor to document any changes made to the parcel characteristics of real property from the previous year's assessment in an assessment of the real property. Provides that in an appeal of the assessment, the township or county assessor has the burden of proving the validity of any change to the parcel characteristics. Changes the sunset date for the procedure for selling bonds to July 1, 2025. Provides that the current township firefighting fund shall be referred to as the township firefighting and emergency services fund. Provides that a township may elect to establish a township firefighting fund and a township emergency services fund in lieu of the township firefighting and emergency services fund. Provides that a township may levy ad valorem property taxes for each fund. Provides that if a township elects to establish separate levies for the township firefighting fund and the emergency services fund, the levies are combined for purposes of calculating a township's maximum permissible levy. Specifies that "video service" for purposes of the video service franchises law does not include: (1) direct to home satellite service; or (2) video programming accessed via certain services. Increases the amount, from \$150,000 to \$300,000, for which a state educational institution may award a contract for any construction or repair work to any building, structure, or improvement of the institution without advertising for bids and meeting other contract awarding requirements. Provides that in awarding a contract, the state educational institution must give notice of the project if the estimated cost of the project is more than \$300,000. Increases public works project thresholds from \$150,000 to \$300,000 if the political subdivision is a school corporation. Provides that if there is a change in ownership of property that is equipped with a geothermal energy heating or cooling device, and whose previous owner received a property tax deduction for the device prior to the change in ownership, the new owner shall be eligible for the deduction following the change in ownership and, in subsequent taxable years, shall not be required to obtain a determination of qualification from the department of environmental management and shall not be required to file a certified statement of qualification with the county auditor. Removes provisions that require a county to meet certain qualifications before it is authorized to adopt an emergency medical services local income tax rate (EMS LIT rate). (Under current law, only counties that provide emergency medical services for all local units in the county and pay 100% of the costs to provide those services are authorized to adopt an EMS LIT rate.) Provides that if the sale price of distressed property exceeds \$50,000 (instead of \$25,000), a redevelopment commission (in a county other than Marion County) must obtain two independent appraisals of the property's fair market value before purchasing the property.

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- 1       Page 1, between the enacting clause and line 1, begin a new
  - 2       paragraph and insert:
  - 3       "SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.38-2021,
  - 4       SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
  - 5       JULY 1, 2023]: Sec. 1. (a) Except as otherwise provided in this chapter
  - 6       or in the statute authorizing their issuance, all bonds issued by or in the

name of counties, townships, cities, towns, school corporations, and special taxing districts, agencies or instrumentalities thereof, or by entities required to sell bonds pursuant to ~~IC 5-1-11~~, **this chapter**, whether the bonds are general obligations or issued in anticipation of the collection of special taxes or are payable out of revenues, may be sold:

(1) at a public sale; or

(2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2023~~, **2025**, in the case of:

(A) counties;

(B) townships;

(C) cities;

(D) towns; and

(E) school corporations.

(b) The word "bonds" as used in this chapter means any obligations issued by or in the name of any of the political subdivisions or bodies referred to in subsection (a), except obligations payable in the year in which they are issued, obligations issued in anticipation of the collection of delinquent taxes, and obligations issued in anticipation of the collection of frozen bank deposits.

(c) Notwithstanding any of the provisions of subsection (a) or any of the provisions of section 2 of this chapter, any bonds may be sold to the federal government or any agency thereof, at private sale and without a public offering.

SECTION 2. IC 5-16-1-1.9, AS AMENDED BY P.L.143-2014, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1.9. (a) Notwithstanding this article, a state educational institution may award a contract for any construction or repair work to any building, structure, or improvement of the institution without advertising for bids and meeting other contract awarding requirements of this article whenever the estimated cost of the project is less than ~~one hundred fifty thousand dollars (\$150,000)~~. **three hundred thousand dollars (\$300,000)**. However, in awarding any contract under this section the state educational institution must do the following:

(1) Invite quotes from at least three (3) persons, firms, limited liability companies, or corporations known to deal in the work required to be done.

(2) Give notice of the project if the estimated cost of the project is more than ~~one hundred fifty thousand dollars (\$150,000)~~. **three**

**hundred thousand dollars (\$300,000).** If required, notice must include a description of the work to be done and be given in at least one (1) newspaper of general circulation printed and published in the county in which the work is to be done.

(3) Award the contract to the person who submits the lowest and best quote.

(b) A state educational institution that awards a contract under this section to a minority business enterprise may include the contract when assessing the state educational institution's performance in meeting the goal set under section 7 of this chapter.

SECTION 3. IC 6-1.1-3-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) In completing a personal property return for a year, a taxpayer shall make a complete disclosure of all information required by the department of local government finance that is related to the value, nature, ~~or~~ **and** location of personal property:

(1) that the taxpayer owned on the assessment date of that year;  
or

(2) that the taxpayer held, possessed, or controlled on the assessment date of that year.

(b) The taxpayer shall certify to the truth of:

(1) all information appearing in a personal property return; and

(2) all data accompanying the return."

Page 3, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 5. IC 6-1.1-4-4.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 4.9. (a) This section applies to an assessment:**

**(1) under section 4.2 or 4.5 of this chapter or another law; and**

**(2) occurring after December 31, 2023.**

**(b) If the township assessor, or the county assessor if there is no township assessor for the township, changes the underlying parcel characteristics, including age, grade, or condition, of a property from the previous year's assessment date, the township or county assessor shall document:**

**(1) each change; and**

**(2) the reason that each change was made.**

**In any appeal of the assessment, the township or county assessor has the burden of proving that each change was valid."**

Page 5, between lines 40 and 41, begin a new paragraph and insert:

"SECTION 9. IC 6-1.1-12-35.5, AS AMENDED BY P.L.257-2019,

1 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2023]: Sec. 35.5. (a) Except as provided in section 36 or 44  
3 of this chapter and subject to section 45 of this chapter, a person who  
4 desires to claim the deduction provided by section 33 or 34 of this  
5 chapter must file a certified statement in duplicate, on forms prescribed  
6 by the department of local government finance and proof of  
7 certification under subsection (b) with the auditor of the county in  
8 which the property for which the deduction is claimed is subject to  
9 assessment. To obtain the deduction for a desired calendar year in  
10 which property taxes are first due and payable, the person must  
11 complete and date the certified statement in the immediately preceding  
12 calendar year and file the certified statement with the county auditor on  
13 or before January 5 of the calendar year in which the property taxes are  
14 first due and payable. The statement may be filed in person or by mail.  
15 If mailed, the mailing must be postmarked on or before the last day for  
16 filing. On verification of the statement by the assessor of the township  
17 in which the property for which the deduction is claimed is subject to  
18 assessment, or the county assessor if there is no township assessor for  
19 the township, the county auditor shall allow the deduction.

20 (b) The department of environmental management, upon application  
21 by a property owner, shall determine whether a system or device  
22 qualifies for a deduction provided by section 33 or 34 of this chapter.  
23 If the department determines that a system or device qualifies for a  
24 deduction, it shall certify the system or device and provide proof of the  
25 certification to the property owner. The department shall prescribe the  
26 form and manner of the certification process required by this  
27 subsection.

28 (c) If the department of environmental management receives an  
29 application for certification, the department shall determine whether  
30 the system or device qualifies for a deduction. If the department fails  
31 to make a determination under this subsection before December 31 of  
32 the year in which the application is received, the system or device is  
33 considered certified.

34 (d) A denial of a deduction claimed under section 33 or 34 of this  
35 chapter may be appealed as provided in IC 6-1.1-15. The appeal is  
36 limited to a review of a determination made by the township assessor  
37 county property tax assessment board of appeals, or department of local  
38 government finance.

39 (e) **Notwithstanding any other law, if there is a change in**  
40 **ownership of real property, or a mobile home that is not assessed**

as real property:

(1) that is equipped with a geothermal energy heating or cooling device; and

(2) whose previous owner received a property tax deduction under section 34 of this chapter for the geothermal energy heating or cooling device prior to the change in ownership;

the new owner shall be eligible for the property tax deduction following the change in ownership and, in subsequent taxable years, shall not be required to obtain a determination of qualification from the department of environmental management under subsection (b) and shall not be required to file a certified statement of qualification with the county auditor under subsection (a) to remain eligible for the property tax deduction."

Page 16, between lines 14 and 15, begin a new paragraph and insert:

"SECTION 13. IC 6-1.1-18-28, AS ADDED BY P.L.154-2020, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 28. (a) The executive of a township may, upon approval by the township fiscal body, submit a petition to the department of local government finance for an increase in the township's maximum permissible ad valorem property tax levy for its township firefighting and emergency services fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable,** for property taxes first due and payable in 2021 or for any year thereafter for which a petition is submitted under this section.

(b) If the township submits a petition as provided in subsection (a) before ~~August 1, 2020, or April 1 of a year, thereafter,~~ the department of local government finance shall increase the township's maximum permissible ad valorem property tax levy for the township firefighting and emergency services fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable,** for property taxes first due and payable in the immediately succeeding year by using the following formula for purposes of subsection (c)(2):

STEP ONE: Determine the percentage increase in the population, as determined by the township fiscal body and as may be prescribed by the department of local government finance, that is within the fire protection and emergency services area of the

township during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a). The township fiscal body may use the most recently available population data issued by the Bureau of the Census during the ten (10) year period immediately preceding the petition.

STEP TWO: Determine the greater of zero (0) or the result of:

(A) the STEP ONE percentage; minus

(B) six percent (6%);

expressed as a decimal.

STEP THREE: Determine a rate that is the lesser of:

(A) fifteen-hundredths (0.15); or

(B) the STEP TWO result.

STEP FOUR: Reduce the STEP THREE rate by any rate increase in the township's property tax rate **or rates** for its township firefighting **and emergency services** fund, **township firefighting fund, or township emergency services fund, as applicable**, within the immediately preceding ten (10) year period that was made based on a petition submitted by the township under this section.

(c) The township's maximum permissible ad valorem property tax levy for its township firefighting **and emergency services** fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2)** for property taxes first due and payable in a given year, as adjusted under this section, shall be calculated as:

(1) the amount of the ad valorem property tax levy increase for the township firefighting **and emergency services** fund **under IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable**, without regard to this section; plus

(2) an amount equal to the result of:

(A) the rate determined under the formula in subsection (b); multiplied by

(B) the net assessed value of the fire protection and emergency services area divided by one hundred (100).

The calculation under this subsection shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 36-8-13-4 for property taxes first due and payable in the first

1 year of the increase and thereafter."

2 Page 17, between lines 23 and 24, begin a new paragraph and insert:

3 "SECTION 15. IC 6-1.1-18.5-1, AS AMENDED BY P.L.197-2016,  
4 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JANUARY 1, 2024]: Sec. 1. As used in this chapter:

6 "Ad valorem property tax levy for an ensuing calendar year" means  
7 the total property taxes imposed by a civil taxing unit for current  
8 property taxes collectible in that ensuing calendar year. **However, if a**  
9 **township elects to establish both a township firefighting levy and**  
10 **a township emergency services levy under IC 36-8-13-4(b)(2), the**  
11 **township firefighting levy and township emergency services levy**  
12 **shall be combined and considered as a single levy for purposes of**  
13 **this chapter.**

14 "Civil taxing unit" means any taxing unit except a school  
15 corporation.

16 "Maximum permissible ad valorem property tax levy for the  
17 preceding calendar year" means, for purposes of determining a  
18 maximum permissible ad valorem property tax levy under section 3 of  
19 this chapter for property taxes imposed for an assessment date after  
20 January 15, 2011, ~~the term means~~ the civil taxing unit's maximum  
21 permissible ad valorem property tax levy for the calendar year  
22 immediately preceding the ensuing calendar year, as that levy was  
23 determined under section 3 of this chapter (regardless of whether the  
24 taxing unit imposed the entire amount of the maximum permissible ad  
25 valorem property tax levy in the immediately preceding year).

26 "Taxable property" means all tangible property that is subject to the  
27 tax imposed by this article and is not exempt from the tax under  
28 IC 6-1.1-10 or any other law. For purposes of sections 2 and 3 of this  
29 chapter, the term "taxable property" is further defined in section 6 of  
30 this chapter."

31 Page 29, between lines 33 and 34, begin a new paragraph and insert:

32 "SECTION 30. IC 6-3.6-6-2.8, AS ADDED BY P.L.95-2022,  
33 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2023]: Sec. 2.8. (a) As used in this section, "emergency  
35 medical services" has the meaning set forth in IC 16-18-2-110.

36 ~~(b) This section applies only to counties that:~~

37 ~~(1) provide emergency medical services for all local units in the~~  
38 ~~county; and~~

39 ~~(2) pay one hundred percent (100%) of the costs to provide those~~  
40 ~~services.~~

~~(c)~~ **(b)** The fiscal body of a county ~~described in subsection (b)~~ may adopt an ordinance to impose a tax rate for emergency medical services in the county. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than twenty-five (25) years. ~~If a county fiscal body adopts an ordinance under this section, but subsequently ceases to meet the applicability provision under subsection (b), the tax rate imposed under the ordinance shall expire on December 31 of the year in which the county ceases to be eligible to enact the ordinance.~~

~~(d)~~ **(c)** The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund and used by the county only for paying for operating costs incurred by the county for emergency medical services that are provided throughout the county.

SECTION 31. IC 8-1-34-14, AS ADDED BY P.L.27-2006, SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2006 (RETROACTIVE)]: Sec. 14. (a) As used in this chapter, "video service" means:

(1) the transmission to subscribers of video programming and other programming service **by a video service provider:**

(A) through facilities located at least in part in a public right-of-way; and

(B) without regard to the technology used to deliver the video programming or other programming service; and

(2) any subscriber interaction required for the selection or use of the video programming or other programming service.

(b) The term does not include:

**(1) commercial mobile service (as defined in 47 U.S.C. 332);**

**(2) direct to home satellite service (as defined in 47 U.S.C. 303(v)); or**

**(3) video programming accessed via a service that enables users to access content, information, electronic mail, or other services offered over the Internet, including digital audiovisual works (as defined in IC 6-2.5-1-16.3)."**

Page 39, between lines 27 and 28, begin a new paragraph and insert:

"SECTION 38. IC 36-1-12-4, AS AMENDED BY P.L.134-2021, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) This section applies whenever the cost of a

public work project will be at least **the following:**

**(1) Three hundred thousand dollars (\$300,000), if the political subdivision is a school corporation.**

**(2) One hundred fifty thousand dollars (\$150,000), if the political subdivision is not a school corporation.**

(b) The board must comply with the following procedure:

(1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. If the project involves the resurfacing (as defined by IC 8-14-2-1) of a road, street, or bridge, the specifications must show how the weight or volume of the materials will be accurately measured and verified.

(2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).

(3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed. If the board receives electronic bids as set forth in subsection (d), the board shall also provide electronic access to the notice of the bid solicitation through the computer gateway administered under IC 4-13.1-2-2(a)(6) by the office of technology.

(4) The notice must specify the place where the plans and specifications are on file and the date fixed for receiving bids.

(5) The period of time between the date of the first publication and the date of receiving bids shall be governed by the size of the contemplated project in the discretion of the board. The period of time between the date of the first publication and receiving bids may not be more than:

(A) six (6) weeks if the estimated cost of the public works project is less than twenty-five million dollars (\$25,000,000); and

(B) ten (10) weeks if the estimated cost of the public works project is at least twenty-five million dollars (\$25,000,000).

(6) The board shall require the bidder to submit a financial statement, a statement of experience, a proposed plan or plans for performing the public work, and the equipment that the bidder has available for the performance of the public work. The statement shall be submitted on forms prescribed by the state board of

1 accounts.

2 (7) The board may not require a bidder to submit a bid before the  
3 meeting at which bids are to be received. The meeting for  
4 receiving bids must be open to the public. All bids received shall  
5 be opened publicly and read aloud at the time and place  
6 designated and not before. Notwithstanding any other law, bids  
7 may be opened after the time designated if both of the following  
8 apply:

9 (A) The board makes a written determination that it is in the  
10 best interest of the board to delay the opening.

11 (B) The day, time, and place of the rescheduled opening are  
12 announced at the day, time, and place of the originally  
13 scheduled opening.

14 (8) Except as provided in subsection (c), the board shall:

15 (A) award the contract for public work or improvements to the  
16 lowest responsible and responsive bidder; or

17 (B) reject all bids submitted.

18 (9) If the board awards the contract to a bidder other than the  
19 lowest bidder, the board must state in the minutes or memoranda,  
20 at the time the award is made, the factors used to determine which  
21 bidder is the lowest responsible and responsive bidder and to  
22 justify the award. The board shall keep a copy of the minutes or  
23 memoranda available for public inspection.

24 (10) In determining whether a bidder is responsive, the board may  
25 consider the following factors:

26 (A) Whether the bidder has submitted a bid or quote that  
27 conforms in all material respects to the specifications.

28 (B) Whether the bidder has submitted a bid that complies  
29 specifically with the invitation to bid and the instructions to  
30 bidders.

31 (C) Whether the bidder has complied with all applicable  
32 statutes, ordinances, resolutions, or rules pertaining to the  
33 award of a public contract.

34 (11) In determining whether a bidder is a responsible bidder, the  
35 board may consider the following factors:

36 (A) The ability and capacity of the bidder to perform the work.

37 (B) The integrity, character, and reputation of the bidder.

38 (C) The competence and experience of the bidder.

39 (12) The board shall require the bidder to submit an affidavit:

40 (A) that the bidder has not entered into a combination or

- 1 agreement:
- 2 (i) relative to the price to be bid by a person;
- 3 (ii) to prevent a person from bidding; or
- 4 (iii) to induce a person to refrain from bidding; and
- 5 (B) that the bidder's bid is made without reference to any other
- 6 bid.

7 (c) Notwithstanding subsection (b)(8), a county may award sand,

8 gravel, asphalt paving materials, or crushed stone contracts to more

9 than one (1) responsible and responsive bidder if the specifications

10 allow for bids to be based upon service to specific geographic areas and

11 the contracts are awarded by geographic area. The geographic areas do

12 not need to be described in the specifications.

13 (d) Notwithstanding subsection (b), a board may receive electronic

14 bids for the public work if:

- 15 (1) the solicitation for bids indicates the procedure for
- 16 transmitting the electronic bid to the board; and
- 17 (2) the board receives the bid on a facsimile machine or system
- 18 with a security feature that protects the content of an electronic
- 19 bid with the same degree of protection as the content of a bid that
- 20 is not transmitted by a facsimile machine.

21 (e) A board may select a vendor to provide an electronic platform

22 to accommodate the electronic bidding process.

23 SECTION 39. IC 36-1-12-4.7, AS AMENDED BY P.L.43-2019,

24 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

25 JULY 1, 2023]: Sec. 4.7. (a) This section applies whenever a public

26 work project is estimated to cost at least **the following:**

27 **(1) Fifty thousand dollars (\$50,000) and less than one hundred**

28 **fifty thousand dollars (\$150,000). three hundred thousand**

29 **dollars (\$300,000), if the political subdivision is a school**

30 **corporation.**

31 **(2) Fifty thousand dollars (\$50,000) and less than one hundred**

32 **fifty thousand dollars (\$150,000), if the political subdivision is**

33 **not a school corporation.**

34 (b) The board must proceed under the following provisions:

35 (1) The board shall invite quotes from at least three (3) persons

36 known to deal in the class of work proposed to be done by mailing

37 them a notice stating that plans and specifications are on file in a

38 specified office. The notice must be mailed not less than seven (7)

39 days before the time fixed for receiving quotes.

40 (2) The board may not require a person to submit a quote before

the meeting at which quotes are to be received. The meeting for receiving quotes must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before.

(3) The board shall award the contract for the public work to the lowest responsible and responsive quoter.

(4) The board may reject all quotes submitted.

SECTION 40. IC 36-1-12-4.9, AS ADDED BY P.L.176-2009, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.9. (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 **the following:**

**(1) Three hundred thousand dollars (\$300,000) if the political subdivision is a school corporation.**

**(2) One hundred fifty thousand dollars (\$150,000), if the political subdivision is not a school corporation.**

(b) The board may award a contract for a public work described in subsection (a) in the manner provided in IC 5-22.

SECTION 41. IC 36-1-12-24, AS AMENDED BY P.L.72-2018, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 24. (a) As used in this section, "contractor" includes a subcontractor of a contractor.

(b) IC 4-13-18, regarding drug testing of employees of public works contractors, applies to a public works contract

~~(+) if the estimated cost of the public works contract is at least the following:~~

**(1) Three hundred thousand dollars (\$300,000), if the contract is for a public school corporation.**

**(2) One hundred fifty thousand dollars ~~(\$150,000); and~~ (\$150,000), if the contract is for a political subdivision other than a school corporation.**

~~(2) that is awarded under this chapter after June 30, 2016.~~

(c) An employee drug testing program submitted to the board under this section must have been effective and applied at the time of the solicitation for bids.

(d) A contractor who has previously filed a copy of the contractor's employee drug testing program with the board in the current calendar year or within the previous two (2) calendar years satisfies the requirement for submitting an employee drug testing program, unless

1 the employee drug testing program has been revised.

2 SECTION 42. IC 36-1.5-4-40.5, AS AMENDED BY P.L.159-2020,  
3 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JANUARY 1, 2024]: Sec. 40.5. The following apply in the case of a  
5 reorganization under this article that includes a township and another  
6 political subdivision:

7 (1) If the township borrowed money from a township fund under  
8 IC 36-6-6-14(c) to pay the operating expenses of the township fire  
9 department or a volunteer fire department before the  
10 reorganization:

11 (A) the reorganized political subdivision is not required to  
12 repay the entire loan during the following year; and

13 (B) the reorganized political subdivision may repay the loan in  
14 installments during the following five (5) years.

15 (2) Except as provided in subdivision (3):

16 (A) the reorganized political subdivision continues to be  
17 responsible after the reorganization for providing township  
18 services in all areas of the township, including within the  
19 territory of a municipality in the township that does not  
20 participate in the reorganization; and

21 (B) the reorganized political subdivision retains the powers of  
22 a township after the reorganization in order to provide  
23 township services as required by clause (A).

24 (3) Powers and duties of the reorganized political subdivision may  
25 be transferred as authorized in an interlocal cooperation  
26 agreement approved under IC 36-1-7 or as authorized in a  
27 cooperative agreement approved under IC 36-1.5-5.

28 (4) If all or part of a municipality in the township is not  
29 participating in the reorganization, not less than ten (10) township  
30 taxpayers who reside within territory that is not participating in  
31 the reorganization may file a petition with the county auditor  
32 protesting the reorganized political subdivision's township  
33 assistance levy. The petition must be filed not more than thirty  
34 (30) days after the reorganized political subdivision finally adopts  
35 the reorganized political subdivision's township assistance levy.  
36 The petition must state the taxpayers' objections and the reasons  
37 why the taxpayers believe the reorganized political subdivision's  
38 township assistance levy is excessive or unnecessary. The county  
39 auditor shall immediately certify a copy of the petition, together  
40 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) days and not more than thirty (30) days after the receipt of the certified documents. The hearing shall be held in the county where the petition arose. Notice of the hearing shall be given by the department of local government finance to the reorganized political subdivision 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 taxpayers' usual place of residence at least five (5) days before the date of the hearing. After the hearing, the department of local government finance may reduce the reorganized political subdivision's township assistance levy to the extent that the levy is excessive or unnecessary. A taxpayer who signed a petition under this subdivision or a reorganized political subdivision against which a petition under this subdivision is filed may petition for judicial review of the final determination of the department of local government finance under this subdivision. The petition must be filed in the tax court not more than forty-five (45) days after the date of the department of local government finance's final determination.

(5) Section 40 of this chapter applies to the debt service levy of the reorganized political subdivision and to the department of local government finance's determination of the new maximum permissible ad valorem property tax levy for the reorganized political subdivision.

(6) The reorganized political subdivision may not borrow money under IC 36-6-6-14(b) or IC 36-6-6-14(c).

(7) The new maximum permissible ad valorem property tax levy for the reorganized political subdivision's firefighting **and emergency services** fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2)** is equal to:

(A) the result of:

(i) the maximum permissible ad valorem property tax levy for the township's firefighting **and emergency services** fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined ad**

**valorem property tax levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable,** in the year preceding the year in which the reorganization is effective; multiplied by (ii) the maximum levy growth quotient applicable for property taxes first due and payable in the year in which the reorganization is effective; plus

(B) any amounts borrowed by the township under IC 36-6-6-14(b) or IC 36-6-6-14(c) in the year preceding the year in which the reorganization is effective.

SECTION 43. IC 36-6-6-14, AS AMENDED BY P.L.203-2016, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 14. (a) At any special meeting, if two (2) or more members give their consent, the legislative body may determine whether there is a need for fire and emergency services or other emergency requiring the expenditure of money not included in the township's budget estimates and levy.

(b) Subject to section 14.5 of this chapter, if the legislative body finds that a need for fire and emergency services or other emergency exists, it may issue a special order, entered and signed on the record, authorizing the executive to borrow a specified amount of money sufficient to meet the emergency. However, the legislative body may not authorize the executive to borrow money under this subsection in more than three (3) calendar years during any five (5) year period.

(c) Notwithstanding IC 36-8-13-4(a), the legislative body may authorize the executive to borrow a specified sum from a township fund other than the township firefighting **or emergency services fund, or if applicable, the township firefighting fund or township emergency services fund** if the legislative body finds that the emergency requiring the expenditure of money is related to paying the operating expenses of a township fire department or a volunteer fire department. At its next annual session, the legislative body shall cover the debt created by making a levy to the credit of the fund for which the amount was borrowed under this subsection.

(d) In determining whether a fire and emergency services need exists requiring the expenditure of money not included in the township's budget estimates and levy, the legislative body and any reviewing authority considering the approval of the additional borrowing shall consider the following factors:

(1) The current and projected certified and noncertified public

- 1 safety payroll needs of the township.
- 2 (2) The current and projected need for fire and emergency
- 3 services within the jurisdiction served by the township.
- 4 (3) Any applicable national standards or recommendations for the
- 5 provision of fire protection and emergency services.
- 6 (4) Current and projected growth in the number of residents and
- 7 other citizens served by the township, emergency service runs,
- 8 certified and noncertified personnel, and other appropriate
- 9 measures of public safety needs in the jurisdiction served by the
- 10 township.
- 11 (5) Salary comparisons for certified and noncertified public safety
- 12 personnel in the township and other surrounding or comparable
- 13 jurisdictions.
- 14 (6) Prior annual expenditures for fire and emergency services,
- 15 including all amounts budgeted under this chapter.
- 16 (7) Current and projected growth in the assessed value of property
- 17 requiring protection in the jurisdiction served by the township.
- 18 (8) Other factors directly related to the provision of public safety
- 19 within the jurisdiction served by the township.
- 20 (e) In the event the township received additional funds under this
- 21 chapter in the immediately preceding budget year for an approved
- 22 expenditure, any reviewing authority shall take into consideration the
- 23 use of the funds in the immediately preceding budget year and the
- 24 continued need for funding the services and operations to be funded
- 25 with the proceeds of the loan.
- 26 SECTION 44. IC 36-7-14-19.5, AS AMENDED BY P.L.183-2018,
- 27 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2023]: Sec. 19.5. (a) Notwithstanding section 19 of this
- 29 chapter, a redevelopment commission may purchase property in
- 30 accordance with this section that the redevelopment commission
- 31 determines is:
  - 32 (1) blighted;
  - 33 (2) unsafe;
  - 34 (3) abandoned;
  - 35 (4) foreclosed; or
  - 36 (5) structurally damaged;
- 37 from a willing seller.
- 38 (b) A redevelopment commission may purchase property described
- 39 in subsection (a) as follows:
  - 40 (1) The redevelopment commission may purchase the property if:

- 1 (A) the sale price of the property is not more than ~~twenty-five~~  
 2 ~~thousand dollars (\$25,000)~~ **fifty thousand dollars (\$50,000)**  
 3 or the property is for sale by another governmental agency;  
 4 and  
 5 (B) the redevelopment commission:  
 6 (i) has a sufficient fund balance available; or  
 7 (ii) issues an obligation from public funds;  
 8 for the purchase of the property.  
 9 (2) If the sale price of the property is greater than ~~twenty-five~~  
 10 ~~thousand dollars (\$25,000)~~, **fifty thousand dollars (\$50,000)**, a  
 11 redevelopment commission shall obtain two (2) independent  
 12 appraisals of fair market value of the property. Any agreement by  
 13 the redevelopment commission to:  
 14 (A) make a purchase under this subdivision that exceeds the  
 15 greater of the two (2) appraisals;  
 16 (B) make payments for the property to be purchased for a term  
 17 exceeding three (3) years; or  
 18 (C) pay a purchase price for the property that exceeds five  
 19 million dollars (\$5,000,000);  
 20 is subject to prior approval of the legislative body of the unit.  
 21 (c) Negotiations for the purchase of property may be carried on  
 22 directly by the redevelopment commission, by its employees, or by  
 23 expert negotiations, but no option, contract, or understanding relative  
 24 to the purchase of real property is binding on the commission until  
 25 approved and accepted by the commission in writing. The commission  
 26 may authorize the payment of a nominal fee to bind an option and as a  
 27 part of the consideration for conveyance may agree to pay the expense  
 28 incident to the conveyance and determination of the title to the  
 29 property. Payment for the property purchase shall be made when and  
 30 as directed by the commission but only on delivery of proper  
 31 instruments conveying the title or interest of the owner to the "City (or  
 32 Town or County) of \_\_\_\_\_, Department of Redevelopment".  
 33 (d) All real property and interests in real property acquired by the  
 34 redevelopment commission are free and clear of all governmental liens,  
 35 assessments, and other governmental charges except for current  
 36 property taxes, which must be prorated to the date of acquisition.  
 37 SECTION 46. IC 36-8-12-13, AS AMENDED BY P.L.10-2019,  
 38 SECTION 140, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JANUARY 1, 2024]: Sec. 13. (a) Except as provided in  
 40 subsection (b), the volunteer fire department that responds first to an

incident may impose a charge on the owner of property, the owner of a vehicle, or a responsible party (as defined in IC 13-11-2-191(d)) that is involved in a hazardous material or fuel spill or chemical or hazardous material related fire (as defined in IC 13-11-2-96(b)):

- (1) that is responded to by the volunteer fire department; and
- (2) that members of that volunteer fire department assisted in extinguishing, containing, or cleaning up.

A second or subsequently responding volunteer fire department may not impose a charge on an owner or responsible party under this section, although it may be entitled to reimbursement from the first responding volunteer fire department in accordance with an interlocal or other agreement.

(b) A volunteer fire department that is funded, in whole or in part:

- (1) by taxes imposed by a unit; or
- (2) by a contract with a unit;

may not impose a charge under subsection (a) on a natural person who resides or pays property taxes within the boundaries of the unit described in subdivision (1) or (2), unless the spill or the chemical or hazardous material fire poses an imminent threat to persons or property.

(c) The volunteer fire department shall bill the owner or responsible party of the vehicle for the total dollar value of the assistance that was provided, with that value determined by a method that the state fire marshal shall establish under section 16 of this chapter. A copy of the fire incident report to the state fire marshal must accompany the bill. This billing must take place within thirty (30) days after the assistance was provided. The owner or responsible party shall remit payment directly to the governmental unit providing the service. Any money that is collected under this section may be:

- (1) deposited in the township firefighting **and emergency services** fund established in ~~IC 36-8-13-4~~; **IC 36-8-13-4(a)(1) or the township firefighting fund established in IC 36-8-13-4(a)(2)(A);**
- (2) used to pay principal and interest on a loan made by the department of homeland security established by IC 10-19-2-1 or a division of the department for the purchase of new or used firefighting and other emergency equipment or apparatus; or
- (3) used for the purchase of equipment, buildings, and property for firefighting, fire protection, and other emergency services.

(d) Any administrative fees charged by a fire department's agent

1 must be paid only from fees that are collected and allowed by Indiana  
2 law and the fire marshal's schedule of fees.

3 (e) An agent who processes fees on behalf of a fire department shall  
4 send all bills, notices, and other related materials to both the fire  
5 department and the person being billed for services.

6 (f) All fees allowed by Indiana law and the fire marshal's fee  
7 schedule must be itemized separately from any other charges.

8 (g) The volunteer fire department may maintain a civil action to  
9 recover an unpaid charge that is imposed under subsection (a) and may,  
10 if it prevails, recover all costs of the action, including reasonable  
11 attorney's fees.

12 SECTION 47. IC 36-8-12-16, AS AMENDED BY P.L.208-2011,  
13 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JANUARY 1, 2024]: Sec. 16. (a) A volunteer fire department that  
15 provides service within a jurisdiction served by the department may  
16 establish a schedule of charges for the services that the department  
17 provides not to exceed the state fire marshal's recommended schedule  
18 for services. The volunteer fire department or its agent may collect a  
19 service charge according to this schedule from the owner of property  
20 that receives service if the following conditions are met:

21 (1) At the following times, the department gives notice under  
22 IC 5-3-1-4(d) in each political subdivision served by the  
23 department of the amount of the service charge for each service  
24 that the department provides:

25 (A) Before the schedule of service charges is initiated.

26 (B) When there is a change in the amount of a service charge.

27 (2) The property owner has not sent written notice to the  
28 department to refuse service by the department to the owner's  
29 property.

30 (3) The bill for payment of the service charge:

31 (A) is submitted to the property owner in writing within thirty  
32 (30) days after the services are provided;

33 (B) includes a copy of a fire incident report in the form  
34 prescribed by the state fire marshal, if the service was  
35 provided for an event that requires a fire incident report;

36 (C) must contain verification that the bill has been approved  
37 by the chief of the volunteer fire department; and

38 (D) must contain language indicating that correspondence  
39 from the property owner and any question from the property  
40 owner regarding the bill should be directed to the department.

- 1 (4) Payment is remitted directly to the governmental unit  
2 providing the service.
- 3 (b) A volunteer fire department shall use the revenue collected from  
4 the fire service charges under this section:
- 5 (1) for the purchase of equipment, buildings, and property for  
6 firefighting, fire protection, or other emergency services;
- 7 (2) for deposit in the township firefighting **and emergency**  
8 **services** fund established under ~~IC 36-8-13-4~~; **IC 36-8-13-4(a)(1)**  
9 **or the township firefighting fund established under**  
10 **IC 36-8-13-4(a)(2)(A);** or
- 11 (3) to pay principal and interest on a loan made by the department  
12 of homeland security established by IC 10-19-2-1 or a division of  
13 the department for the purchase of new or used firefighting and  
14 other emergency equipment or apparatus.
- 15 (c) Any administrative fees charged by a fire department's agent  
16 must be paid only from fees that are collected and allowed by Indiana  
17 law and the fire marshal's schedule of fees.
- 18 (d) An agent who processes fees on behalf of a fire department shall  
19 send all bills, notices, and other related materials to both the fire  
20 department and the person being billed for services.
- 21 (e) All fees allowed by Indiana law and the fire marshal's fee  
22 schedule must be itemized separately from any other charges.
- 23 (f) If at least twenty-five percent (25%) of the money received by a  
24 volunteer fire department for providing fire protection or emergency  
25 services is received under one (1) or more contracts with one (1) or  
26 more political subdivisions (as defined in IC 34-6-2-110), the  
27 legislative body of a contracting political subdivision must approve the  
28 schedule of service charges established under subsection (a) before the  
29 schedule of service charges is initiated in that political subdivision.
- 30 (g) A volunteer fire department that:
- 31 (1) has contracted with a political subdivision to provide fire  
32 protection or emergency services; and  
33 (2) charges for services under this section;  
34 must submit a report to the legislative body of the political subdivision  
35 before April 1 of each year indicating the amount of service charges  
36 collected during the previous calendar year and how those funds have  
37 been expended.
- 38 (h) The state fire marshal shall annually prepare and publish a  
39 recommended schedule of service charges for fire protection services.
- 40 (i) The volunteer fire department or its agent may maintain a civil

1 action to recover an unpaid service charge under this section and may,  
2 if it prevails, recover all costs of the action, including reasonable  
3 attorney's fees.

4 SECTION 48. IC 36-8-12-17, AS AMENDED BY P.L.208-2011,  
5 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JANUARY 1, 2024]: Sec. 17. (a) If a political subdivision has not  
7 imposed its own false alarm fee or service charge, a volunteer fire  
8 department that provides service within the jurisdiction may establish  
9 a service charge for responding to false alarms. The volunteer fire  
10 department may collect the false alarm service charge from the owner  
11 of the property if the volunteer fire department dispatches firefighting  
12 apparatus or personnel to a building or premises in the township in  
13 response to:

- 14 (1) an alarm caused by improper installation or improper  
15 maintenance; or
- 16 (2) a drill or test, if the fire department is not previously notified  
17 that the alarm is a drill or test.

18 However, if the owner of property that constitutes the owner's residence  
19 establishes that the alarm is under a maintenance contract with an  
20 alarm company and that the alarm company has been notified of the  
21 improper installation or maintenance of the alarm, the alarm company  
22 is liable for the payment of the fee or service charge.

23 (b) Before establishing a false alarm service charge, the volunteer  
24 fire department must provide notice under IC 5-3-1-4(d) in each  
25 political subdivision served by the department of the amount of the  
26 false alarm service charge. The notice required by this subsection must  
27 be given:

- 28 (1) before the false alarm service charge is initiated; and
- 29 (2) before a change in the amount of the false alarm service  
30 charge.

31 (c) A volunteer fire department may not collect a false alarm service  
32 charge from a property owner or alarm company unless the  
33 department's bill for payment of the service charge:

- 34 (1) is submitted to the property owner in writing within thirty (30)  
35 days after the false alarm; and
- 36 (2) includes a copy of a fire incident report in the form prescribed  
37 by the state fire marshal.

38 (d) A volunteer fire department shall use the money collected from  
39 the false alarm service charge imposed under this section:

- 40 (1) for the purchase of equipment, buildings, and property for fire

fighting, fire protection, or other emergency services;

(2) for deposit in the township firefighting **and emergency services** fund established under ~~IC 36-8-13-4~~; **IC 36-8-13-4(a)(1) or the township firefighting fund established under IC 36-8-13-4(a)(2)(A)**; or

(3) to pay principal and interest on a loan made by the department of homeland security established by IC 10-19-2-1 or a division of the department for the purchase of new or used firefighting and other emergency equipment or apparatus.

(e) If at least twenty-five percent (25%) of the money received by a volunteer fire department for providing fire protection or emergency services is received under one (1) or more contracts with one (1) or more political subdivisions (as defined in IC 34-6-2-110), the legislative body of a contracting political subdivision must approve the false alarm service charge established under subsection (a) before the service charge is initiated in that political subdivision.

(f) A volunteer fire department that:

(1) has contracted with a political subdivision to provide fire protection or emergency services; and

(2) imposes a false alarm service charge under this section; must submit a report to the legislative body of the political subdivision before April 1 of each year indicating the amount of false alarm charges collected during the previous calendar year and how those funds have been expended.

(g) The volunteer fire department may maintain a civil action to recover unpaid false alarm service charges imposed under this section and may, if it prevails, recover all costs of the action, including reasonable attorney's fees.

SECTION 49. IC 36-8-13-4, AS AMENDED BY P.L.255-2017, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4. (a) Each township shall annually establish **either:**

(1) a township firefighting **and emergency services** fund which is to be used by the township for the payment of costs attributable to providing fire protection or emergency services under the methods prescribed in section 3 of this chapter and for no other purposes; **or**

(2) **two (2) separate funds consisting of:**

(A) **a township firefighting fund that is to be used by the township for the payment of costs attributable to providing**

1           **fire protection under the methods prescribed in section 3**  
 2           **of this chapter and for no other purposes; and**  
 3           **(B) a township emergency services fund that is to be used**  
 4           **by the township for the payment of costs attributable to**  
 5           **providing emergency services under the methods**  
 6           **prescribed in section 3 of this chapter and for no other**  
 7           **purposes.**

8           The money in the ~~fund~~ **funds described in either subdivision (1) or**  
 9           **(2) may be paid out by the township executive with the consent of the**  
 10          township legislative body.

11          (b) Each township may levy, for each year, a tax for **either:**

12           **(1) the township firefighting and emergency services fund**  
 13           **described in subsection (a)(1); or**

14           **(2) both:**

15           **(A) the township firefighting fund; and**

16           **(B) the township emergency services fund;**

17           **described in subsection (a)(2).**

18          Other than a township providing fire protection or emergency services  
 19          or both to municipalities in the township under section 3(b) or 3(c) of  
 20          this chapter, the tax levy is on all taxable real and personal property in  
 21          the township outside the corporate boundaries of municipalities.  
 22          Subject to the levy limitations contained in IC 6-1.1-18.5, the township  
 23          **firefighting and emergency services** levy is to be in an amount  
 24          sufficient to pay costs attributable to fire protection and emergency  
 25          services that are not paid from other revenues available to the fund. **If**  
 26          **a township establishes a township firefighting fund and a township**  
 27          **emergency services fund described in subdivision (2), the combined**  
 28          **levies are to be an amount sufficient to pay costs attributable to fire**  
 29          **protection and emergency services. However, fire protection**  
 30          **services may be paid only from the township firefighting fund and**  
 31          **emergency services may be paid only from the township emergency**  
 32          **services fund, and each fund may pay costs attributable to the**  
 33          **respective fund for services that are not paid from other revenues**  
 34          **available to either applicable fund. The tax rate and levy for a levy**  
 35          **described in this subsection** shall be established in accordance with  
 36          the procedures set forth in IC 6-1.1-17.

37          (c) In addition to the tax levy and service charges received under  
 38          IC 36-8-12-13 and IC 36-8-12-16, the executive may accept donations  
 39          to the township for the purpose of firefighting and other emergency  
 40          services and shall place them in the ~~fund~~, **township firefighting and**

1 **emergency services fund established under subsection (a)(1), or if**  
 2 **applicable, the township firefighting fund established under**  
 3 **subsection (a)(2)(A) if the purpose of the donation is for**  
 4 **firefighting, or in the township emergency services fund established**  
 5 **under subsection (a)(2)(B) if the purpose of the donation is for**  
 6 **emergency services, keeping an accurate record of the sums received.**  
 7 A person may also donate partial payment of any purchase of  
 8 firefighting or other emergency services equipment made by the  
 9 township.

10 (d) If a fire department serving a township dispatches fire apparatus  
 11 or personnel to a building or premises in the township in response to:

12 (1) an alarm caused by improper installation or improper  
 13 maintenance; or

14 (2) a drill or test, if the fire department is not previously notified  
 15 that the alarm is a drill or test;

16 the township may impose a fee or service charge upon the owner of the  
 17 property. However, if the owner of property that constitutes the owner's  
 18 residence establishes that the alarm is under a maintenance contract  
 19 with an alarm company and that the alarm company has been notified  
 20 of the improper installation or maintenance of the alarm, the alarm  
 21 company is liable for the payment of the fee or service charge.

22 (e) The amount of a fee or service charge imposed under subsection  
 23 (d) shall be determined by the township legislative body. All money  
 24 received by the township from the fee or service charge must be  
 25 deposited in the township's firefighting **and emergency services fund**  
 26 **or the township's firefighting fund.**

27 SECTION 50. IC 36-8-13-4.5, AS AMENDED BY P.L.255-2017,  
 28 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JANUARY 1, 2024]: Sec. 4.5. (a) This section applies to a township  
 30 that provides fire protection or emergency services or both to a  
 31 municipality in the township under section 3(b) or 3(c) of this chapter.

32 (b) **Except as provided in subsection (c),** with the consent of the  
 33 township legislative body, the township executive may pay the  
 34 expenses for fire protection and emergency services in the township,  
 35 both inside and outside the corporate boundaries of participating  
 36 municipalities, from any combination of the following township funds,  
 37 regardless of when the funds were established:

38 (1) The township firefighting **and emergency services** fund  
 39 under section **4 4(a)(1)** of this chapter.

40 (2) The cumulative building and equipment fund under

1 IC 36-8-14.

2 (3) The debt fund under sections 6 and 6.5 of this chapter.

3 (4) The rainy day fund established under IC 36-1-8-5.1.

4 **(c) If a township establishes a township firefighting fund and a**  
 5 **township emergency services fund described in section 4(a)(2) of**  
 6 **this chapter, and with the consent of the township legislative body,**  
 7 **the township executive may pay the expenses for fire protection**  
 8 **from the township firefighting fund and emergency services from**  
 9 **the township emergency services fund, both inside and outside the**  
 10 **corporate boundaries of participating municipalities.**

11 ~~(c)~~ **(d)** Subject to the levy limitations contained in IC 6-1.1-18.5, the  
 12 tax rate and levy for the township firefighting **and emergency services**  
 13 **fund or the combined levies for the township firefighting fund and**  
 14 **the township emergency services fund (as applicable),** the  
 15 cumulative building and equipment fund, or the debt fund is to be in an  
 16 amount sufficient to pay all costs attributable to fire protection or  
 17 emergency services that are provided to the township and the  
 18 participating municipalities that are not paid from other available  
 19 revenues. The tax rate and levy for each fund shall be established in  
 20 accordance with the procedures set forth in IC 6-1.1-17 and apply both  
 21 inside and outside the corporate boundaries of participating  
 22 municipalities.

23 ~~(d)~~ **(e)** The township executive may accept donations for the  
 24 purpose of firefighting and emergency services. The township  
 25 executive shall place donations in the township firefighting **and**  
 26 **emergency services fund established under section 4(a)(1) of this**  
 27 **chapter, or if applicable, the township firefighting fund established**  
 28 **under section 4(a)(2)(A) of this chapter if the purpose of the**  
 29 **donation is for firefighting, or the township emergency services**  
 30 **fund established under section 4(a)(2)(B) of this chapter if the**  
 31 **purpose of the donation is for emergency services.** A person may  
 32 donate partial payment of a purchase of firefighting or emergency  
 33 services equipment made by the township.

34 SECTION 51. IC 36-8-13-4.6 IS AMENDED TO READ AS  
 35 FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4.6. (a) For  
 36 townships and municipalities that elect to have the township provide  
 37 fire protection and emergency services under section 3(b) of this  
 38 chapter, the department of local government finance shall adjust each  
 39 township's and each municipality's maximum permissible levy in the  
 40 year following the year in which the change is elected, as determined

under IC 6-1.1-18.5-3, to reflect the change from providing fire protection **or emergency services** under a contract between the municipality and the township to allowing the township to impose a property tax levy on the taxable property located within the corporate boundaries of each municipality. Each municipality's maximum permissible property tax levy shall be reduced by the amount of the municipality's property tax levy that was imposed by the municipality to meet the obligations to the township under the fire protection **or emergency services** contract. The township's maximum permissible property tax levy shall be increased by the product of:

(1) one and five-hundredths (1.05); multiplied by

(2) the amount the township received:

(A) in the year in which the change is elected; and

(B) as fire protection **or emergency services** contract payments from all municipalities whose levy is decreased under this section.

(b) For purposes of determining a township's or municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5-3 for years following the first year after the year in which the change is elected, a township's or municipality's maximum permissible ad valorem property tax levy is the levy after the adjustment made under subsection (a).

SECTION 52. IC 36-8-13-4.7, AS AMENDED BY P.L.257-2019, SECTION 156, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4.7. (a) For a township that elects to have the township provide fire protection and emergency services under section 3(c) of this chapter, the department of local government finance shall adjust the township's maximum permissible levy **described in section 4(b)(1) or 4(b)(2) of this chapter, as applicable**, in the year following the year in which the change is elected, as determined under IC 6-1.1-18.5-3, to reflect the change from providing fire protection or emergency services under a contract between the municipality and the township to allowing the township to impose a property tax levy on the taxable property located within the corporate boundaries of each municipality. For the ensuing calendar year, the township's maximum permissible property tax levy **described in section 4(b)(1) of this chapter, or the combined levies described in section 4(b)(2) of this chapter, which is considered a single levy for purposes of this section**, shall be increased by the product of:

(1) one and five-hundredths (1.05); multiplied by

(2) the amount the township contracted or billed to receive, regardless of whether the amount was collected:

(A) in the year in which the change is elected; and

(B) as fire protection or emergency service payments from the municipalities or residents of the municipalities covered by the election under section 3(c) of this chapter.

The maximum permissible levy for a general fund or other fund of a municipality covered by the election under section 3(c) of this chapter shall be reduced for the ensuing calendar year to reflect the change to allowing the township to impose a property tax levy on the taxable property located within the corporate boundaries of the municipality. The total reduction in the maximum permissible levies for all electing municipalities must equal the amount that the maximum permissible levy for the township **described in section 4(b)(1) of this chapter or the combined levies described in section 4(b)(2) of this chapter, as applicable**, is increased under this subsection for contracts or billings, regardless of whether the amount was collected, less the amount actually paid from sources other than property tax revenue.

(b) For purposes of determining a township's and each municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5-3 for years following the first year after the year in which the change is elected, a township's and each municipality's maximum permissible ad valorem property tax levy is the levy **(or in the case of a township electing to establish levies described in section 4(b)(2) of this chapter, the combined levies)** after the adjustment made under subsection (a).

(c) The township may use the amount of a maximum permissible property tax levy **(or in the case of a township electing to establish levies described in section 4(b)(2) of this chapter, the combined levies)** computed under this section in setting budgets and property tax levies for any year in which the election in section 3(c) of this chapter is in effect.

(d) Section 4.6 of this chapter does not apply to a property tax levy or a maximum property tax levy subject to this section.

SECTION 53. IC 36-8-13-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 9. (a) A township shall pay for the care of a full-time, paid firefighter who suffers:

(1) an injury; or

(2) contracts an illness;

during the performance of the firefighter's duty.

(b) The township shall pay for the following expenses incurred by a firefighter described in subsection (a):

(1) Medical and surgical care.

(2) Medicines and laboratory, curative, and palliative agents and means.

(3) X-ray, diagnostic, and therapeutic service, including during the recovery period.

(4) Hospital and special nursing care if the physician or surgeon in charge considers it necessary for proper recovery.

(c) Expenditures required by subsection (a) shall be paid from the township firefighting **and emergency services** fund established by section 4 **4(a)(1)** of this chapter **or the township firefighting fund established in section 4(a)(2)(A) of this chapter, as applicable.**

(d) A township that has paid for the care of a firefighter under subsection (a) has a cause of action for reimbursement of the amount paid under subsection (a) against any third party against whom the firefighter has a cause of action for an injury sustained because of, or an illness caused by, the third party. The township's cause of action under this subsection is in addition to, and not in lieu of, the cause of action of the firefighter against the third party."

Renumber all SECTIONS consecutively.

(Reference is to HB 1454 as introduced.)