



Adopted	Rejected
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COMMITTEE REPORT

YES:	24
NO:	0

MR. SPEAKER:

Your Committee on Ways and Means, to which was referred House Bill 1454, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:

- 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
- 7 name of counties, townships, cities, towns, school corporations, and
- 8 special taxing districts, agencies or instrumentalities thereof, or by
- 9 entities required to sell bonds pursuant to ~~IC 5-1-11~~, **this chapter**,
- 10 whether the bonds are general obligations or issued in anticipation of
- 11 the collection of special taxes or are payable out of revenues, may be
- 12 sold:
- 13 (1) at a public sale; or
- 14 (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 4, between lines 33 and 34, begin a new paragraph and insert:

"SECTION 4. IC 6-1.1-4-39, AS AMENDED BY P.L.111-2014, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 39. (a) For assessment dates after February 28, 2005, except as provided in subsections (c) and (e), the true tax value of real property regularly used to rent or otherwise furnish residential

accommodations for periods of thirty (30) days or more and that has more than four (4) rental units is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences.

(2) Sales comparison approach, using data for generally comparable property.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(b) The gross rent multiplier method is the preferred method of valuing:

(1) real property that has at least one (1) and not more than four (4) rental units; and

(2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor (if any) or the county assessor is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. If a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial formulation of the assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the assessment date. However, the taxpayer is not prejudiced in any way and is not restricted in pursuing an appeal, if the data is not submitted by the assessment date. A taxpayer must verify under penalties for perjury any information provided to the township or county assessor for use in the application

of either method. All information related to earnings, income, profits, losses, or expenditures that is provided to the assessor under this section is confidential under IC 6-1.1-35-9 to the same extent as information related to earnings, income, profits, losses, or expenditures of personal property is confidential under IC 6-1.1-35-9.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

(f) For property qualifying under subsection (a), in any review or appeal under IC 6-1.1-15 and in any appeals taken to the Indiana board of tax review or the Indiana tax court, the county assessor or township assessor making the assessment has the burden of proving that the real property's true tax value:

- (1) is the lowest valuation determined by applying the three appraisal approaches identified in subsection (a); and**
- (2) is substantially correct.**

If a county assessor or township assessor fails to meet the burden of proof under this subsection, the taxpayer may introduce evidence to prove a substantially correct assessment.

(g) If neither the assessing official nor the taxpayer meets its burden of proof and the prior year's assessment was lower than the assessment under review or appeal, the assessment reverts to the assessment for the prior tax year, which is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

- (1) as last corrected by an assessing official;**
- (2) as stipulated or settled by the taxpayer and the assessing official; or**
- (3) as determined by the reviewing authority.**

(h) In appeals where the taxpayer contends that the assessment should be greater than the assessment for the prior tax year, the final assessed value may not be less than the taxpayer's contention of value in the appeal.

(i) Subsections (f), (g), and (h) do not apply to an assessment if the assessment that is the subject of the review or appeal is based on:

1 (1) substantial renovations or new improvements;
 2 (2) zoning; or
 3 (3) uses;
 4 that were not considered in the assessment for the prior tax year.

5 (j) As used in this section, "substantially correct" means:

6 (1) for the assessor, that the assessor has proved that the value
 7 of the property is within five percent (5%) of the appealed
 8 assessment; and

9 (2) for the taxpayer, that the taxpayer has proved that the
 10 value of the property is within five percent (5%) of the
 11 taxpayer's contention of value.".

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

13 "SECTION 5. IC 6-1.1-10-27 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]:
 15 Sec. 27. (a) Subject to the limitations contained in subsections (b) and
 16 (c), the following tangible property is exempt from property taxation if
 17 it is owned by a cemetery corporation, firm, **or not-for-profit**
 18 **corporation, or** association which is organized under the laws of this
 19 state, **a church, or a religious society:**

20 (1) The real property, including mausoleums and other structures
 21 in which human remains are buried or interred but not including
 22 crematories, funeral homes, offices, or maintenance structures.
 23 However, **crematories, funeral homes,** offices, and maintenance
 24 structures are exempt if they are owned by, or held in trust for the
 25 use of, a church or religious society, or if they are owned by a
 26 not-for-profit corporation or association.

27 (2) The personal property which is used exclusively in the
 28 establishment, operation, administration, preservation, repair, or
 29 maintenance of the cemetery, **funeral home, or crematory.**

30 (b) The exemption under subsection (a) does not apply to real
 31 property unless:

32 (1) it has been dedicated or platted for cemetery, **crematory, or**
 33 **funeral home use, or a variance has been granted for one (1)**
 34 **or more of those uses;**

35 (2) a plat of it **or variance from the plat** has been recorded in the
 36 county in which the property is located; and

37 (3) it is exclusively used for cemetery, **or** burial, **crematory, or**
 38 **funeral** purposes.

(c) The exemption under subsection (a) does not apply to personal property unless it is used exclusively for cemetery, **funeral home, or crematory** purposes and:

(1) it is owned by, or held in trust for the use of, a church or religious society; or

(2) it is owned by a not-for-profit corporation or association.

SECTION 9. IC 6-1.1-12-35.5, AS AMENDED BY P.L.257-2019, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 35.5. (a) Except as provided in section 36 or 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 33 or 34 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance and proof of certification under subsection (b) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the person must complete and date the certified statement in the immediately preceding calendar year and file the certified statement with the county auditor on or before January 5 of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

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

(c) If the department of environmental management receives an application for certification, the department shall determine whether the system or device qualifies for a deduction. If the department fails to make a determination under this subsection before December 31 of

the year in which the application is received, the system or device is considered certified.

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

(e) Notwithstanding any other law, if there is a change in 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~~ **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 year of the increase and thereafter."

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

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

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

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

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

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

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

7 "SECTION 23. IC 6-3.6-3-7, AS AMENDED BY P.L.154-2020,
 8 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2023]: Sec. 7. (a) This section applies to a county in which the
 10 county adopting body is a local income tax council.

11 (b) Before a member of the local income tax council may propose
 12 an ordinance under section 8 of this chapter, or vote on a proposed
 13 ordinance (including a proposed ordinance under section 8(e) of this
 14 chapter that is being considered by the local income tax council as a
 15 whole as required under section 9.5 of this chapter (before its
 16 expiration)), the member must hold a public hearing on the proposed
 17 ordinance and provide the public with notice of the time and place
 18 where the public hearing will be held.

19 (c) The notice required by subsection (b) must be given in
 20 accordance with IC 5-3-1 and include the proposed ordinance or
 21 resolution to propose an ordinance.

22 (d) In addition to the notice required by subsection (b), the adopting
 23 body shall also provide a copy of the notice to all taxing units in the
 24 county at least ten (10) days before the public hearing.

25 **(e) If a county adopting body makes any fiscal decision that has**
 26 **a financial impact to an underlying local taxing unit, the decision**
 27 **must be made, and notice must be given to the affected local taxing**
 28 **unit, by August 1 of a year. If a county adopting body passes an**
 29 **ordinance changing the allocation of local income tax revenue to a**
 30 **local taxing unit, the county adopting body must provide direct**
 31 **notice, in addition to the public notice described in subsection (b),**
 32 **to the affected local taxing unit within fifteen (15) days of the**
 33 **passage of the ordinance.**

34 SECTION 24. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017,
 35 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2023]: Sec. 7.5. (a) This section applies to a county in which
 37 the county adopting body is the county council.

38 (b) Before the county council may vote on a proposed ordinance

under this article, the county council must hold a public hearing on the proposed ordinance and provide the public with notice of the date, time, and place of the public hearing.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also provide a copy of the notice to all taxing units in the county at least ten (10) days before the public hearing.

(e) If a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and notice must be given to the affected local taxing unit, by August 1 of a year. If a county adopting body passes an ordinance changing the allocation of local income tax revenue to a local taxing unit, the county adopting body must provide direct notice, in addition to the public notice described in subsection (b), to the affected local taxing unit within fifteen (15) days of the passage of the ordinance.

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

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

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

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

1 road, street, or bridge, the specifications must show how the
2 weight or volume of the materials will be accurately measured
3 and verified.

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

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

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

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

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

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

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

32 (7) The board may not require a bidder to submit a bid before the
33 meeting at which bids are to be received. The meeting for
34 receiving bids must be open to the public. All bids received shall
35 be opened publicly and read aloud at the time and place
36 designated and not before. Notwithstanding any other law, bids
37 may be opened after the time designated if both of the following
38 apply:

- 1 (A) The board makes a written determination that it is in the
2 best interest of the board to delay the opening.
- 3 (B) The day, time, and place of the rescheduled opening are
4 announced at the day, time, and place of the originally
5 scheduled opening.
- 6 (8) Except as provided in subsection (c), the board shall:
- 7 (A) award the contract for public work or improvements to the
8 lowest responsible and responsive bidder; or
9 (B) reject all bids submitted.
- 10 (9) If the board awards the contract to a bidder other than the
11 lowest bidder, the board must state in the minutes or memoranda,
12 at the time the award is made, the factors used to determine which
13 bidder is the lowest responsible and responsive bidder and to
14 justify the award. The board shall keep a copy of the minutes or
15 memoranda available for public inspection.
- 16 (10) In determining whether a bidder is responsive, the board may
17 consider the following factors:
- 18 (A) Whether the bidder has submitted a bid or quote that
19 conforms in all material respects to the specifications.
- 20 (B) Whether the bidder has submitted a bid that complies
21 specifically with the invitation to bid and the instructions to
22 bidders.
- 23 (C) Whether the bidder has complied with all applicable
24 statutes, ordinances, resolutions, or rules pertaining to the
25 award of a public contract.
- 26 (11) In determining whether a bidder is a responsible bidder, the
27 board may consider the following factors:
- 28 (A) The ability and capacity of the bidder to perform the work.
29 (B) The integrity, character, and reputation of the bidder.
30 (C) The competence and experience of the bidder.
- 31 (12) The board shall require the bidder to submit an affidavit:
- 32 (A) that the bidder has not entered into a combination or
33 agreement:
34 (i) relative to the price to be bid by a person;
35 (ii) to prevent a person from bidding; or
36 (iii) to induce a person to refrain from bidding; and
37 (B) that the bidder's bid is made without reference to any other
38 bid.

(c) Notwithstanding subsection (b)(8), a county may award sand, gravel, asphalt paving materials, or crushed stone contracts to more than one (1) responsible and responsive bidder if the specifications allow for bids to be based upon service to specific geographic areas and the contracts are awarded by geographic area. The geographic areas do not need to be described in the specifications.

(d) Notwithstanding subsection (b), a board may receive electronic bids for the public work if:

(1) the solicitation for bids indicates the procedure for transmitting the electronic bid to the board; and

(2) the board receives the bid on a facsimile machine or system with a security feature that protects the content of an electronic bid with the same degree of protection as the content of a bid that is not transmitted by a facsimile machine.

(e) A board may select a vendor to provide an electronic platform to accommodate the electronic bidding process.

SECTION 39. IC 36-1-12-4.7, AS AMENDED BY P.L.43-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.7. (a) This section applies whenever a public work project is estimated to cost at least **the following:**

(1) Fifty thousand dollars (\$50,000) and less than ~~one hundred fifty thousand dollars (\$150,000): three hundred thousand dollars (\$300,000), if the political subdivision is a school corporation.~~

(2) Fifty thousand dollars (\$50,000) and less than one hundred fifty thousand dollars (\$150,000), if the political subdivision is not a school corporation.

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

(1) The board shall invite quotes from at least three (3) persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes.

(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

~~(1)~~ 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 the employee drug testing program has been revised.

SECTION 42. IC 36-1.5-4-40.5, AS AMENDED BY P.L.159-2020,

SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 40.5. The following apply in the case of a reorganization under this article that includes a township and another political subdivision:

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

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

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

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

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

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

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

(4) If all or part of a municipality in the township is not participating in the reorganization, not less than ten (10) township taxpayers who reside within territory that is not participating in the reorganization may file a petition with the county auditor protesting the reorganized political subdivision's township assistance levy. The petition must be filed not more than thirty (30) days after the reorganized political subdivision finally adopts the reorganized political subdivision's township assistance levy. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the reorganized political subdivision's township assistance levy is excessive or unnecessary. The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the

department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a time and place for the hearing of the matter. The hearing shall be held not less than five (5) 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 safety payroll needs of the township.

(2) The current and projected need for fire and emergency services within the jurisdiction served by the township.

(3) Any applicable national standards or recommendations for the provision of fire protection and emergency services.

(4) Current and projected growth in the number of residents and other citizens served by the township, emergency service runs, certified and noncertified personnel, and other appropriate measures of public safety needs in the jurisdiction served by the township.

(5) Salary comparisons for certified and noncertified public safety personnel in the township and other surrounding or comparable jurisdictions.

(6) Prior annual expenditures for fire and emergency services, including all amounts budgeted under this chapter.

(7) Current and projected growth in the assessed value of property requiring protection in the jurisdiction served by the township.

(8) Other factors directly related to the provision of public safety within the jurisdiction served by the township.

(e) In the event the township received additional funds under this chapter in the immediately preceding budget year for an approved expenditure, any reviewing authority shall take into consideration the use of the funds in the immediately preceding budget year and the continued need for funding the services and operations to be funded with the proceeds of the loan.

SECTION 44. IC 36-7-14-19.5, AS AMENDED BY P.L.183-2018, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 19.5. (a) Notwithstanding section 19 of this chapter, a redevelopment commission may purchase property in accordance with this section that the redevelopment commission determines is:

(1) blighted;

(2) unsafe;

(3) abandoned;

1 (4) foreclosed; or
 2 (5) structurally damaged;
 3 from a willing seller.

4 (b) A redevelopment commission may purchase property described
 5 in subsection (a) as follows:

6 (1) The redevelopment commission may purchase the property if:

7 (A) the sale price of the property is not more than ~~twenty-five~~
 8 ~~thousand dollars (\$25,000)~~ **fifty thousand dollars (\$50,000)**
 9 or the property is for sale by another governmental agency;
 10 and

11 (B) the redevelopment commission:

12 (i) has a sufficient fund balance available; or

13 (ii) issues an obligation from public funds;

14 for the purchase of the property.

15 (2) If the sale price of the property is greater than ~~twenty-five~~
 16 ~~thousand dollars (\$25,000)~~ **fifty thousand dollars (\$50,000)**, a
 17 redevelopment commission shall obtain two (2) independent
 18 appraisals of fair market value of the property. Any agreement by
 19 the redevelopment commission to:

20 (A) make a purchase under this subdivision that exceeds the
 21 greater of the two (2) appraisals;

22 (B) make payments for the property to be purchased for a term
 23 exceeding three (3) years; or

24 (C) pay a purchase price for the property that exceeds five
 25 million dollars (\$5,000,000);

26 is subject to prior approval of the legislative body of the unit.

27 (c) Negotiations for the purchase of property may be carried on
 28 directly by the redevelopment commission, by its employees, or by
 29 expert negotiations, but no option, contract, or understanding relative
 30 to the purchase of real property is binding on the commission until
 31 approved and accepted by the commission in writing. The commission
 32 may authorize the payment of a nominal fee to bind an option and as a
 33 part of the consideration for conveyance may agree to pay the expense
 34 incident to the conveyance and determination of the title to the
 35 property. Payment for the property purchase shall be made when and
 36 as directed by the commission but only on delivery of proper
 37 instruments conveying the title or interest of the owner to the "City (or
 38 Town or County) of _____, Department of Redevelopment".

(d) All real property and interests in real property acquired by the redevelopment commission are free and clear of all governmental liens, assessments, and other governmental charges except for current property taxes, which must be prorated to the date of acquisition.

SECTION 46. IC 36-8-12-13, AS AMENDED BY P.L.10-2019, SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 13. (a) Except as provided in 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 must be paid only from fees that are collected and allowed by Indiana law and the fire marshal's schedule of fees.

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

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

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

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

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

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

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

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

- 1 property.
- 2 (3) The bill for payment of the service charge:
- 3 (A) is submitted to the property owner in writing within thirty
- 4 (30) days after the services are provided;
- 5 (B) includes a copy of a fire incident report in the form
- 6 prescribed by the state fire marshal, if the service was
- 7 provided for an event that requires a fire incident report;
- 8 (C) must contain verification that the bill has been approved
- 9 by the chief of the volunteer fire department; and
- 10 (D) must contain language indicating that correspondence
- 11 from the property owner and any question from the property
- 12 owner regarding the bill should be directed to the department.
- 13 (4) Payment is remitted directly to the governmental unit
- 14 providing the service.
- 15 (b) A volunteer fire department shall use the revenue collected from
- 16 the fire service charges under this section:
- 17 (1) for the purchase of equipment, buildings, and property for
- 18 firefighting, fire protection, or other emergency services;
- 19 (2) for deposit in the township firefighting **and emergency**
- 20 **services** fund established under ~~IC 36-8-13-4~~; **IC 36-8-13-4(a)(1)**
- 21 **or the township firefighting fund established under**
- 22 **IC 36-8-13-4(a)(2)(A);** or
- 23 (3) to pay principal and interest on a loan made by the department
- 24 of homeland security established by IC 10-19-2-1 or a division of
- 25 the department for the purchase of new or used firefighting and
- 26 other emergency equipment or apparatus.
- 27 (c) Any administrative fees charged by a fire department's agent
- 28 must be paid only from fees that are collected and allowed by Indiana
- 29 law and the fire marshal's schedule of fees.
- 30 (d) An agent who processes fees on behalf of a fire department shall
- 31 send all bills, notices, and other related materials to both the fire
- 32 department and the person being billed for services.
- 33 (e) All fees allowed by Indiana law and the fire marshal's fee
- 34 schedule must be itemized separately from any other charges.
- 35 (f) If at least twenty-five percent (25%) of the money received by a
- 36 volunteer fire department for providing fire protection or emergency
- 37 services is received under one (1) or more contracts with one (1) or
- 38 more political subdivisions (as defined in IC 34-6-2-110), the

1 legislative body of a contracting political subdivision must approve the
 2 schedule of service charges established under subsection (a) before the
 3 schedule of service charges is initiated in that political subdivision.

4 (g) A volunteer fire department that:

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

7 (2) charges for services under this section;

8 must submit a report to the legislative body of the political subdivision
 9 before April 1 of each year indicating the amount of service charges
 10 collected during the previous calendar year and how those funds have
 11 been expended.

12 (h) The state fire marshal shall annually prepare and publish a
 13 recommended schedule of service charges for fire protection services.

14 (i) The volunteer fire department or its agent may maintain a civil
 15 action to recover an unpaid service charge under this section and may,
 16 if it prevails, recover all costs of the action, including reasonable
 17 attorney's fees.

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

28 (1) an alarm caused by improper installation or improper
 29 maintenance; or

30 (2) a drill or test, if the fire department is not previously notified
 31 that the alarm is a drill or test.

32 However, if the owner of property that constitutes the owner's residence
 33 establishes that the alarm is under a maintenance contract with an
 34 alarm company and that the alarm company has been notified of the
 35 improper installation or maintenance of the alarm, the alarm company
 36 is liable for the payment of the fee or service charge.

37 (b) Before establishing a false alarm service charge, the volunteer
 38 fire department must provide notice under IC 5-3-1-4(d) in each

political subdivision served by the department of the amount of the false alarm service charge. The notice required by this subsection must be given:

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

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

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

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

- (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 fire protection under the methods prescribed in section 3 of this chapter and for no other purposes; and

(B) a township emergency services fund that is to be used by the township for the payment of costs attributable to providing emergency services under the methods prescribed in section 3 of this chapter and for no other purposes.

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

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

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

(2) both:

(A) the township firefighting fund; and

(B) the township emergency services fund;

described in subsection (a)(2).

Other than a township providing fire protection or emergency services or both to municipalities in the township under section 3(b) or 3(c) of this chapter, the tax levy is on all taxable real and personal property in

the township outside the corporate boundaries of municipalities. Subject to the levy limitations contained in IC 6-1.1-18.5, the township **firefighting and emergency services** levy is to be in an amount sufficient to pay costs attributable to fire protection and emergency services that are not paid from other revenues available to the fund. **If a township establishes a township firefighting fund and a township emergency services fund described in subdivision (2), the combined levies are to be an amount sufficient to pay costs attributable to fire protection and emergency services. However, fire protection services may be paid only from the township firefighting fund and emergency services may be paid only from the township emergency services fund, and each fund may pay costs attributable to the respective fund for services that are not paid from other revenues available to either applicable fund.** The tax rate and levy **for a levy described in this subsection** shall be established in accordance with the procedures set forth in IC 6-1.1-17.

(c) In addition to the tax levy and service charges received under IC 36-8-12-13 and IC 36-8-12-16, the executive may accept donations to the township for the purpose of firefighting and other emergency services and shall place them in the ~~fund~~, **township firefighting and emergency services fund established under subsection (a)(1), or if applicable, the township firefighting fund established under subsection (a)(2)(A) if the purpose of the donation is for firefighting, or in the township emergency services fund established under subsection (a)(2)(B) if the purpose of the donation is for emergency services**, keeping an accurate record of the sums received. A person may also donate partial payment of any purchase of firefighting or other emergency services equipment made by the township.

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

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

the township may impose a fee or service charge upon the owner of the property. However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract

1 with an alarm company and that the alarm company has been notified
 2 of the improper installation or maintenance of the alarm, the alarm
 3 company is liable for the payment of the fee or service charge.

4 (e) The amount of a fee or service charge imposed under subsection
 5 (d) shall be determined by the township legislative body. All money
 6 received by the township from the fee or service charge must be
 7 deposited in the township's firefighting **and emergency services** fund
 8 **or the township's firefighting fund.**

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

14 (b) **Except as provided in subsection (c),** with the consent of the
 15 township legislative body, the township executive may pay the
 16 expenses for fire protection and emergency services in the township,
 17 both inside and outside the corporate boundaries of participating
 18 municipalities, from any combination of the following township funds,
 19 regardless of when the funds were established:

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

22 (2) The cumulative building and equipment fund under
 23 IC 36-8-14.

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

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

26 (c) **If a township establishes a township firefighting fund and a**
 27 **township emergency services fund described in section 4(a)(2) of**
 28 **this chapter, and with the consent of the township legislative body,**
 29 **the township executive may pay the expenses for fire protection**
 30 **from the township firefighting fund and emergency services from**
 31 **the township emergency services fund, both inside and outside the**
 32 **corporate boundaries of participating municipalities.**

33 (e) (d) Subject to the levy limitations contained in IC 6-1.1-18.5, the
 34 tax rate and levy for the township firefighting **and emergency services**
 35 **fund or the combined levies for the township firefighting fund and**
 36 **the township emergency services fund (as applicable),** the
 37 cumulative building and equipment fund, or the debt fund is to be in an
 38 amount sufficient to pay all costs attributable to fire protection or

1 emergency services that are provided to the township and the
 2 participating municipalities that are not paid from other available
 3 revenues. The tax rate and levy for each fund shall be established in
 4 accordance with the procedures set forth in IC 6-1.1-17 and apply both
 5 inside and outside the corporate boundaries of participating
 6 municipalities.

7 ~~(d)~~ (e) The township executive may accept donations for the
 8 purpose of firefighting and emergency services. The township
 9 executive shall place donations in the township firefighting **and**
 10 **emergency services** fund established under section 4(a)(1) of this
 11 **chapter, or if applicable, the township firefighting fund established**
 12 **under section 4(a)(2)(A) of this chapter if the purpose of the**
 13 **donation is for firefighting, or the township emergency services**
 14 **fund established under section 4(a)(2)(B) of this chapter if the**
 15 **purpose of the donation is for emergency services.** A person may
 16 donate partial payment of a purchase of firefighting or emergency
 17 services equipment made by the township.

18 SECTION 51. IC 36-8-13-4.6 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4.6. (a) For
 20 townships and municipalities that elect to have the township provide
 21 fire protection and emergency services under section 3(b) of this
 22 chapter, the department of local government finance shall adjust each
 23 township's and each municipality's maximum permissible levy in the
 24 year following the year in which the change is elected, as determined
 25 under IC 6-1.1-18.5-3, to reflect the change from providing fire
 26 protection **or emergency services** under a contract between the
 27 municipality and the township to allowing the township to impose a
 28 property tax levy on the taxable property located within the corporate
 29 boundaries of each municipality. Each municipality's maximum
 30 permissible property tax levy shall be reduced by the amount of the
 31 municipality's property tax levy that was imposed by the municipality
 32 to meet the obligations to the township under the fire protection **or**
 33 **emergency services** contract. The township's maximum permissible
 34 property tax levy shall be increased by the product of:

- 35 (1) one and five-hundredths (1.05); multiplied by
- 36 (2) the amount the township received:
 - 37 (A) in the year in which the change is elected; and
 - 38 (B) as fire protection **or emergency services** contract

1 payments from all municipalities whose levy is decreased
2 under this section.

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

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

- 26 (1) one and five-hundredths (1.05); multiplied by
27 (2) the amount the township contracted or billed to receive,
28 regardless of whether the amount was collected:
29 (A) in the year in which the change is elected; and
30 (B) as fire protection or emergency service payments from the
31 municipalities or residents of the municipalities covered by the
32 election under section 3(c) of this chapter.

33 The maximum permissible levy for a general fund or other fund of a
34 municipality covered by the election under section 3(c) of this chapter
35 shall be reduced for the ensuing calendar year to reflect the change to
36 allowing the township to impose a property tax levy on the taxable
37 property located within the corporate boundaries of the municipality.
38 The total reduction in the maximum permissible levies for all electing

1 municipalities must equal the amount that the maximum permissible
 2 levy for the township **described in section 4(b)(1) of this chapter or**
 3 **the combined levies described in section 4(b)(2) of this chapter, as**
 4 **applicable**, is increased under this subsection for contracts or billings,
 5 regardless of whether the amount was collected, less the amount
 6 actually paid from sources other than property tax revenue.

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

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

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

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

- 26 (1) an injury; or
- 27 (2) contracts an illness;

28 during the performance of the firefighter's duty.

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

- 31 (1) Medical and surgical care.
- 32 (2) Medicines and laboratory, curative, and palliative agents and
 33 means.
- 34 (3) X-ray, diagnostic, and therapeutic service, including during
 35 the recovery period.
- 36 (4) Hospital and special nursing care if the physician or surgeon
 37 in charge considers it necessary for proper recovery.

38 (c) Expenditures required by subsection (a) shall be paid from the

1 township firefighting **and emergency services** fund established by
 2 section **4 4(a)(1)** of this chapter **or the township firefighting fund**
 3 **established in section 4(a)(2)(A) of this chapter, as applicable.**

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

11 Page 40, after line 42, begin a new paragraph and insert:

12 "SECTION 32. [EFFECTIVE JANUARY 1, 2023
 13 (RETROACTIVE)] **(a) IC 6-1.1-10-27, as amended by this act,**
 14 **applies to assessment dates occurring after December 31, 2022.**

15 **(b) This SECTION expires January 1, 2027.**

16 SECTION 33. **An emergency is declared for this act."**

17 Renumber all SECTIONS consecutively.

(Reference is to HB 1454 as introduced.)

and when so amended that said bill do pass.

Representative Thompson