

PROPOSED AMENDMENT

HB 1210 # 21

DIGEST

Township fire and emergency services levies. Restores provisions allowing certain entities to petition for an increase to its maximum ad valorem property tax levy. Prescribes the amount of increase in the levies. Deletes a provision providing that a township's fire equipment replacement fund is part of the township's maximum permissible ad valorem property tax levy.

1 Delete pages 27 through 29.

2 Page 30, delete lines 1 through 36, begin a new paragraph and

3 insert:

4 "SECTION 23. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,

5 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

6 JULY 1, 2026]: Sec. 28. (a) The executive of a township may, upon

7 approval by the township fiscal body, submit a petition to the

8 department of local government finance for an increase in the

9 township's maximum permissible ad valorem property tax levy for its

10 township firefighting and emergency services fund under

11 IC 36-8-13-4(a)(1) or the levies for the township firefighting fund and

12 township emergency services fund described in IC 36-8-13-4(a)(2), as

13 applicable, for property taxes for any year for which a petition is

14 submitted under this section **if the population of the service area in**

15 **which the township provides fire protection or emergency services**

16 **is at least ten thousand (10,000) according to the most recently**

17 **available population data issued by the Bureau of the Census.**

18 (b) **Subject to subsection (c),** if the township submits a petition as

19 provided in subsection (a) before ~~April~~ **August** 1 of a year, the

20 department of local government finance shall increase the township's

21 maximum permissible ad valorem property tax levy for the township

22 firefighting and emergency services fund under IC 36-8-13-4(a)(1) or

23 the combined levies for the township firefighting fund and township

24 emergency services fund described in IC 36-8-13-4(a)(2), as

25 applicable, for property taxes first due and payable in the immediately

26 succeeding year by using the following formula for purposes of

1 subsection (e)(2): (c):

2 STEP ONE: Determine the percentage increase in the population,
3 as determined by the township fiscal body and as may be
4 prescribed by the department of local government finance, that is
5 within the fire protection and emergency services area of the
6 township during the ten (10) year period immediately preceding
7 the year in which the petition is submitted under subsection (a).
8 The township fiscal body may use the most recently available
9 population data issued by the Bureau of the Census during the ten
10 (10) year period immediately preceding the petition.

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

12 (A) the STEP ONE percentage; minus
13 (B) six percent (6%);
14 expressed as a decimal.

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

16 (A) ~~fifteen-hundredths (0.15); one-tenth (0.1); or~~
17 (B) the STEP TWO result.

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

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

30 (1) **the sum of:**

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

37 (2) (B) an amount equal to the result of:

38 (A) (i) the rate determined under the formula in subsection
39 (b); multiplied by
40 (B) (ii) the net assessed value of the fire protection and

emergency services area divided by one hundred (100); or

(2) the amount that would result in a property tax rate of forty cents (\$0.40) per one hundred dollars (\$100) of assessed valuation for property taxes first due and payable in a given year.

6 (d) The calculation under this An increase in a township's
7 maximum permissible ad valorem property tax levy for the
8 township firefighting and emergency services fund under
9 IC 36-8-13-4(a)(1) or the combined levies for the township
10 firefighting fund and township emergency services fund described
11 in IC 36-8-13-4(a)(2), as applicable, as determined under subsection
12 (c) shall be used in the determination of the township's maximum
13 permissible ad valorem property tax levy under IC 36-8-13-4 for
14 property taxes first due and payable in the first year of the increase and
15 thereafter.

16 SECTION 24. IC 6-1.1-18-29, AS ADDED BY P.L.154-2020,
17 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2026]: Sec. 29. (a) The board of trustees of a fire protection
19 district may, upon approval by the county legislative body, submit a
20 petition to the department of local government finance for an increase
21 in the fire protection district's maximum permissible ad valorem
22 property tax levy for property taxes first due and payable ~~in 2021 or for~~
23 ~~any year thereafter for any year for~~ which a petition is submitted under
24 this section **if the population of the fire protection district's service**
25 **area is at least ten thousand (10,000) according to the most recently**
26 **available population data issued by the Bureau of the Census.**

27 (b) **Subject to subsection (c)**, if a petition is submitted as provided
28 in subsection (a) before ~~August 1, 2020, or April~~ **August** 1 of a year,
29 thereafter, the department of local government finance shall increase
30 the fire protection district's maximum permissible ad valorem property
31 tax levy for property taxes first due and payable in the immediately
32 succeeding year by using the following formula for purposes of
33 subsection (e)(2): (c):

1 Bureau of the Census during the ten (10) year period immediately
2 preceding the petition.

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

4 (A) the STEP ONE percentage; minus

5 (B) six percent (6%);

6 expressed as a decimal.

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

8 (A) ~~fifteen-hundredths (0.15)~~; **one-tenth (0.1)**; or

9 (B) the STEP TWO result.

10 ~~STEP FOUR: Reduce the STEP THREE rate by any rate increase~~
11 ~~in the fire protection district's property tax rate within the~~
12 ~~immediately preceding ten (10) year period that was made based~~
13 ~~on a petition submitted by the fire protection district under this~~
14 ~~section.~~

15 (c) The fire protection district's maximum permissible ad valorem
16 property tax levy for property taxes first due and payable in a given
17 year, as adjusted under this section, shall be calculated as **the lesser of:**

18 (1) **the sum of:**

19 (A) the amount of the ad valorem property tax levy increase
20 for the fire protection district without regard to this section;
21 plus

22 (2) (B) an amount equal to the result of:

23 (A) (i) the rate determined under the formula in subsection
24 (b); multiplied by
25 (B) (ii) the net assessed value of the fire protection district
26 area divided by one hundred (100); or

27 (2) **the amount that would result in a property tax rate of**
28 **forty cents (\$0.40) per one hundred dollars (\$100) of assessed**
29 **valuation for property taxes first due and payable in a given**
30 **year.**

31 (d) **The calculation under this An increase in a fire protection**
32 **district's maximum permissible ad valorem property tax levy**
33 **provided as determined under subsection (c)** shall be used in the
34 determination of the fire protection district's maximum permissible ad
35 valorem property tax levy for property taxes first due and payable in the
36 first year of the increase and thereafter.

37 SECTION 25. IC 6-1.1-18-29.5, AS ADDED BY P.L.95-2022,
38 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2026]: Sec. 29.5. (a) The executive of a unit serving as the
40 provider unit of a fire protection territory may, upon approval by the

1 provider unit's fiscal body, submit a petition to the department of local
2 government finance for an increase in the fire protection territory's
3 maximum permissible ad valorem property tax levy for its fire
4 protection territory fund under IC 36-8-19-8 for property taxes first due
5 and payable ~~in 2023 or for any year thereafter for any year~~ for which
6 a petition is submitted under this section **if the population of the fire**
7 **protection territory's service area is at least ten thousand (10,000)**
8 **according to the most recently available population data issued by**
9 **the Bureau of the Census.**

10 (b) **Subject to subsection (c)**, if a petition is submitted as provided
11 in subsection (a) before ~~August 1, 2022, or April~~ **August** 1 of a year,
12 ~~thereafter~~; the department of local government finance shall increase
13 the fire protection territory's maximum permissible ad valorem property
14 tax levy for the fire protection territory fund under IC 36-8-19-8 for
15 property taxes first due and payable in the immediately succeeding year
16 by using the following formula for purposes of subsection (c)(2):

17 STEP ONE: Determine the percentage increase in the population,
18 as determined by the provider unit's fiscal body and as may be
19 prescribed by the department of local government finance, that is
20 within the fire protection territory area during the ten (10) year
21 period immediately preceding the year in which the petition is
22 submitted under subsection (a). The provider unit's fiscal body
23 may use the most recently available population data issued by the
24 Bureau of the Census during the ten (10) year period immediately
25 preceding the petition.

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

27 (A) the STEP ONE percentage; minus
28 (B) six percent (6%);
29 expressed as a decimal.

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

31 (A) ~~fifteen-hundredths (0.15); one-tenth (0.1)~~; or
32 (B) the STEP TWO result.

33 STEP FOUR: Reduce the STEP THREE rate by any rate increase
34 in the fire protection territory's property tax rate for its fire
35 protection territory fund within the immediately preceding ten
36 (10) year period that was made based on a petition submitted by
37 the fire protection territory under this section.

38 (c) The fire protection territory's maximum permissible ad valorem
39 property tax levy for its fire protection territory fund under
40 IC 36-8-19-8 for property taxes first due and payable in a given year,

1 as adjusted under this section, shall be calculated as **the lesser of:**

2 (1) **the sum of:**

3 (A) the amount of the ad valorem property tax levy increase
4 for the fire protection territory fund without regard to this
5 section; plus

6 (2) (B) an amount equal to the result of:

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

9 (B) (ii) the net assessed value of the fire protection territory
10 area divided by one hundred (100); **or**

11 (2) **the amount that would result in a property tax rate of
12 forty cents (\$0.40) per one hundred dollars (\$100) of assessed
13 valuation for property taxes first due and payable in a given
14 year.**

15 (d) ~~The calculation under this~~ **An increase in a fire protection**
16 **territory's maximum permissible ad valorem property tax levy**
17 **provided as determined under** subsection (c) shall be used in the
18 determination of the fire protection territory's maximum permissible ad
19 valorem property tax levy under IC 36-8-19-8 for property taxes first
20 due and payable in the first year of the increase and thereafter.".

21 Page 139, delete lines 16 through 42.

22 Delete page 140.

23 Page 141, delete lines 1 through 12.

24 Renumber all SECTIONS consecutively.

(Reference is to HB 1210 as introduced.)