

# 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 ~~(c)(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.**

**(d) The calculation under this An increase in a township's  
 maximum permissible ad valorem property tax levy 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, as determined under subsection  
 (c) 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.**

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

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

STEP ONE: Determine the percentage increase in the population,  
 as determined by the county legislative body and as may be  
 prescribed by the department of local government finance, that is  
 within the fire protection district area during the ten (10) year  
 period immediately preceding the year in which the petition is  
 submitted under subsection (a). The county legislative 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)~~; **one-tenth (0.1)**; or

(B) the STEP TWO result.

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

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

(1) **the sum of:**

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

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

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

~~(B) (ii)~~ (ii) the net assessed value of the fire protection district 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.**

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

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

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

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

STEP ONE: Determine the percentage increase in the population, as determined by the provider unit's fiscal body and as may be prescribed by the department of local government finance, that is within the fire protection territory area during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a). The provider unit's 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);~~ **one-tenth (0.1);** or

(B) the STEP TWO result.

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

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

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

(1) **the sum of:**

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

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

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

~~(B)~~ (ii) the net assessed value of the fire protection territory 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.**

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

Page 139, delete lines 16 through 42.

Delete page 140.

Page 141, delete lines 1 through 12.

Renumber all SECTIONS consecutively.

(Reference is to HB 1210 as introduced.)