



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 4 be amended to read as follows:

- 1 Page 16, between lines 13 and 14, begin a new paragraph and insert:
- 2 "SECTION 9. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,
- 3 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 UPON PASSAGE]: Sec. 28. (a) **This section applies to a township if:**
- 5 **(1) the township has previously submitted a petition, or**
- 6 **petitions, under this section in any year after December 31,**
- 7 **2016;**
- 8 **(2) the sum of all adjustments determined under STEP**
- 9 **THREE of subsection (c) for the petition or petitions**
- 10 **described in subdivision (1) equals fifteen-hundredths (0.15);**
- 11 **and**
- 12 **(3) the percentage growth in the township's assessed value for**
- 13 **the preceding year compared to the year immediately before**
- 14 **the preceding year is:**
- 15 **(A) at least equal to the maximum levy growth quotient**
- 16 **determined under IC 6-1.1-18.5-2 for the preceding year**
- 17 **multiplied by two (2); and**
- 18 **(B) not more than the maximum levy growth quotient**
- 19 **determined under IC 6-1.1-18.5-2 for the preceding year**
- 20 **multiplied by four (4).**
- 21 **(b) The executive of a township may, upon approval by the**
- 22 **township fiscal body, submit a petition to the department of local**

1 government finance for an increase in the township's maximum
 2 permissible ad valorem property tax levy for its township firefighting
 3 and emergency services fund under IC 36-8-13-4(a)(1) or the levies for
 4 the township firefighting fund and township emergency services fund
 5 described in IC 36-8-13-4(a)(2), as applicable, for property taxes for
 6 any year for which a petition is submitted under this section.

7 ~~(b)~~ **(c) Subject to subsection (e)**, if the township submits a petition
 8 as provided in subsection ~~(a)~~ **(b)** before ~~April~~ **June** 1 of a year, the
 9 department of local government finance shall increase the township's
 10 maximum permissible ad valorem property tax levy for the township
 11 firefighting and emergency services fund under IC 36-8-13-4(a)(1) or
 12 the combined levies for the township firefighting fund and township
 13 emergency services fund described in IC 36-8-13-4(a)(2), as
 14 applicable, for property taxes first due and payable in the immediately
 15 succeeding year by using the following formula for purposes of
 16 subsection ~~(c)(2)~~: **(d)(2)**:

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

32 (B) the STEP TWO result.

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

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

45 (1) the amount of the ad valorem property tax levy increase for
 46 the township firefighting and emergency services fund under

- 1 IC 36-8-13-4(a)(1) or the combined levies for the township
- 2 firefighting fund and township emergency services fund described
- 3 in IC 36-8-13-4(a)(2), as applicable, without regard to this
- 4 section; plus
- 5 (2) an amount equal to the result of:
- 6 (A) the rate determined under the formula in subsection (b);
- 7 (c); multiplied by
- 8 (B) the net assessed value of the fire protection and emergency
- 9 services area divided by one hundred (100).

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

14 **(e) Notwithstanding the rate limitation in STEP THREE of**
 15 **subsection (c), a township may submit a petition under subsection**
 16 **(b) to increase the township's maximum permissible ad valorem**
 17 **property tax levy for its township firefighting and emergency**
 18 **services fund under IC 36-8-13-4(a)(1) or the levies for the**
 19 **township firefighting fund and township emergency services fund**
 20 **described in IC 36-8-13-4(a)(2), as applicable, for property taxes**
 21 **first due and payable in the immediately succeeding year as**
 22 **determined under the formula under subsection (c), subject to the**
 23 **following:**

24 (1) The amount determined under subsection (c) may not
 25 exceed the result of:

- 26 (A) the STEP TWO result in subsection (c); multiplied by
- 27 (B) eight-tenths (0.8).

28 (2) The rate, as adjusted under this section and as certified by
 29 the department of local government finance for the township's
 30 maximum permissible ad valorem property tax levy for:

- 31 (A) its township firefighting and emergency services fund
- 32 under IC 36-8-13-4(a)(1); or
- 33 (B) the levies for the township firefighting fund and
- 34 township emergency services fund described in
- 35 IC 36-8-13-4(a)(2);

36 as applicable, may not exceed a rate determined by the
 37 formula under subsection (f).

38 (3) STEP FOUR of subsection (c) applies to any petition the
 39 executive of the township subsequently submits after
 40 submitting an initial petition after December 31, 2025, under
 41 this section.

42 (f) The rate limitation described in subsection (e)(2) shall be
 43 determined using the following formula:

- 44 **STEP ONE: Determine the sum of:**
- 45 (A) the rate certified by the department of local
- 46 government finance for the current year for the
- 47 township's:

1 **(i) township firefighting and emergency services fund**
2 **under IC 36-8-13-4(a)(1); or**
3 **(ii) the levies for the township firefighting fund and**
4 **township emergency services fund described in**
5 **IC 36-8-13-4(a)(2);**
6 **as applicable; plus**
7 **(B) the amount determined under STEP THREE of**
8 **subsection (c).**
9 **STEP TWO: Determine the lesser of:**
10 **(A) thirty-hundredths (0.30); or**
11 **(B) the STEP ONE result."**
12 Renumber all SECTIONS consecutively.
 (Reference is to ESB 4 as printed February 19, 2026.)

Representative Campbell