

SENATE BILL No. 8

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Library budgets. Requires the county, city, or town fiscal body (as applicable) to review the proposed budget and property tax levy of a public library that is not comprised of a majority of officials who are elected to serve on the public library's governing body and adopt a final budget and property tax levy for the public library. Repeals separate provisions that apply if particular conditions are satisfied as each pertains to county, city, or town fiscal body review and adoption of the final budget and property tax levy of a public library that is not comprised of a majority of officials who are elected to serve on the public library's governing body. Makes corresponding changes and technical corrections.

Effective: July 1, 2026.

Byrne

December 8, 2025, read first time and referred to Committee on Tax and Fiscal Policy.



Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

SENATE BILL No. 8

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-17-20, AS AMENDED BY P.L.230-2025,
2 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 20. (a) This section applies to each governing
4 body of a taxing unit that is not comprised of a majority of officials
5 who are elected to serve on the governing body. For purposes of this
6 section, an individual who qualifies to be appointed to a governing
7 body or serves on a governing body because of the individual's status
8 as an elected official of another taxing unit shall be treated as an
9 official who was not elected to serve on the governing body.
10 (b) As used in this section, "taxing unit" has the meaning set forth
11 in IC 6-1.1-1-21, except that the term does not include a public library
12 or an entity whose tax levies are subject to review and modification by
13 a city-county legislative body under IC 36-3-6-9.
14 (c) If:
15 (1) the assessed valuation of a taxing unit is entirely contained
16 within a city or town; or
17 (2) the assessed valuation of a taxing unit is not entirely contained



1 within a city or town but:

2 (A) the taxing unit was originally established by the city or
3 town; ~~or~~

4 (B) the majority of the individuals serving on the governing
5 body of the taxing unit are appointed by the city or town; ~~or~~

6 **(C) in the case of a public library, more than fifty percent**
7 **(50%) of the assessed valuation of the public library's**
8 **territory is contained within the city or town;**

9 the governing body shall submit its proposed budget and property tax
10 levy to the city or town fiscal body. The proposed budget and levy shall
11 be submitted to the city or town fiscal body in the manner prescribed
12 by the department of local government finance before September 2 of
13 a year. **However, the governing body shall submit its proposed**
14 **budget and property tax levy to the county fiscal body in the**
15 **manner provided in subsection (d), rather than to the city or town**
16 **fiscal body, if more than fifty percent (50%) of the parcels of real**
17 **property within the jurisdiction of the public library are located**
18 **outside the city or town.**

19 (d) If subsection (c) does not apply, **or, in the case of a public**
20 **library, the public library's territory covers more than one (1)**
21 **county**, the governing body of the taxing unit shall submit its proposed
22 budget and property tax levy to the county fiscal body in the county
23 where the taxing unit has the most assessed valuation. The proposed
24 budget and levy shall be submitted to the county fiscal body in the
25 manner prescribed by the department of local government finance
26 before September 2 of a year.

27 (e) The fiscal body of the city, town, or county (whichever applies)
28 shall review each budget and proposed tax levy and adopt a final
29 budget and tax levy for the taxing unit. The fiscal body may reduce or
30 modify but not increase the proposed budget or tax levy.

31 (f) If a taxing unit fails to file the information required in subsection
32 (c) or (d), whichever applies, with the appropriate fiscal body by the
33 time prescribed by this section, when calculating the maximum ad
34 valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit
35 for the ensuing budget year, instead of multiplying the maximum levy
36 growth quotient determined under IC 6-1.1-18.5-2(b) or
37 IC 6-1.1-18.5-2(e) (as applicable) for the year by the taxing unit's
38 maximum permissible ad valorem property tax levy for the preceding
39 calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for
40 purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's
41 maximum permissible ad valorem property tax levy for the preceding
42 calendar year must instead be multiplied by the result of the following:



1 STEP ONE: Determine:

- 2 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP
3 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
4 (B) one (1).

5 STEP TWO: Multiply:

- 6 (A) the STEP ONE result; by
7 (B) eight-tenths (0.8).

8 STEP THREE: Add one (1) to the STEP TWO result.

9 However, if the taxing unit files the information as required in
10 subsection (c) or (d), whichever applies, for the budget year
11 immediately following the budget year for which the formula under this
12 subsection is applied, when calculating the maximum ad valorem
13 property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the
14 subsequent budget year, the taxing unit's maximum permissible ad
15 valorem property tax levy must be calculated as if the formula under
16 this subsection had not been applied for the affected budget year.

17 (g) If the appropriate fiscal body fails to complete the requirements
18 of subsection (e) before the adoption deadline in section 5 of this
19 chapter for any taxing unit subject to this section, when calculating the
20 maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for
21 the city, town, or county for the ensuing budget year, instead of
22 multiplying the maximum levy growth quotient determined under
23 IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by
24 the city's, town's, or county's maximum permissible ad valorem
25 property tax levy for the preceding calendar year as prescribed in STEP
26 TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of
27 IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible
28 ad valorem property tax levy for the preceding calendar year must
29 instead be multiplied by the result of the following:

30 STEP ONE: Determine:

- 31 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP
32 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
33 (B) one (1).

34 STEP TWO: Multiply:

- 35 (A) the STEP ONE result; by
36 (B) eight-tenths (0.8).

37 STEP THREE: Add one (1) to the STEP TWO result.

38 However, if the city, town, or county files the information as required
39 in subsection (e) for the budget year immediately following the budget
40 year for which the formula under this subsection is applied, when
41 calculating the maximum ad valorem property tax levy under
42 IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent



1 budget year, the unit's maximum permissible ad valorem property tax
 2 levy must be calculated as if the formula under this subsection had not
 3 been applied for the affected budget year.

4 SECTION 2. IC 6-1.1-17-20.3 IS REPEALED [EFFECTIVE JULY
 5 1, 2026]. Sec. 20.3: (a) Except as provided in section 20.4 of this
 6 chapter, this section applies only to the governing body of a public
 7 library that:

8 (1) is not comprised of a majority of officials who are elected to
 9 serve on the governing body; and

10 (2) has a percentage increase in the proposed budget for the
 11 taxing unit for the ensuing calendar year that is more than the
 12 result of:

13 (A) the maximum levy growth quotient determined under
 14 IC 6-1.1-18.5-2 for the ensuing calendar year; rounded to the
 15 nearest thousandth (0.001); minus

16 (B) one (1).

17 For purposes of this section, an individual who qualifies to be
 18 appointed to a governing body or serves on a governing body because
 19 of the individual's status as an elected official of another taxing unit
 20 shall be treated as an official who was not elected to serve on the
 21 governing body.

22 (b) This section does not apply to an entity whose tax levies are
 23 subject to review and modification by a city-county legislative body
 24 under IC 36-3-6-9.

25 (c) If:

26 (1) the assessed valuation of a public library's territory is entirely
 27 contained within a city or town; or

28 (2) the assessed valuation of a public library's territory is not
 29 entirely contained within a city or town but more than fifty
 30 percent (50%) of the assessed valuation of the public library's
 31 territory is contained within the city or town;

32 the governing body shall submit its proposed budget and property tax
 33 levy to the city or town fiscal body in the manner prescribed by the
 34 department of local government finance before September 2 of a year.
 35 However, the governing body shall submit its proposed budget and
 36 property tax levy to the county fiscal body in the manner provided in
 37 subsection (d); rather than to the city or town fiscal body; if more than
 38 fifty percent (50%) of the parcels of real property within the
 39 jurisdiction of the public library are located outside the city or town.

40 (d) If subsection (c) does not apply or the public library's territory
 41 covers more than one (1) county, the governing body of the public
 42 library shall submit its proposed budget and property tax levy to the



1 county fiscal body in the county where the public library has the most
 2 assessed valuation. The proposed budget and levy shall be submitted
 3 to the county fiscal body in the manner prescribed by the department
 4 of local government finance before September 2 of a year.

5 (e) The fiscal body of the city; town; or county (whichever applies)
 6 shall review each budget and proposed tax levy and adopt a final
 7 budget and tax levy for the public library. The fiscal body may reduce
 8 or modify but not increase the proposed budget or tax levy.

9 (f) If a public library fails to file the information required in
 10 subsection (c) or (d); whichever applies; with the appropriate fiscal
 11 body by the time prescribed by this section; when calculating the
 12 maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for
 13 the public library for the ensuing budget year; instead of multiplying
 14 the maximum levy growth quotient determined under
 15 IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by
 16 the public library's maximum permissible ad valorem property tax levy
 17 for the preceding calendar year as prescribed in STEP TWO of
 18 IC 6-1.1-18.5-3(a); for purposes of STEP TWO of IC 6-1.1-18.5-3(a);
 19 the public library's maximum permissible ad valorem property tax levy
 20 for the preceding calendar year must instead be multiplied by the result
 21 of the following:

22 STEP ONE: Determine:

23 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP
 24 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus

25 (B) one (1):

26 STEP TWO: Multiply:

27 (A) the STEP ONE result; by

28 (B) eight-tenths (0.8):

29 STEP THREE: Add one (1) to the STEP TWO result.

30 However; if the public library files the information as required in
 31 subsection (c) or (d); whichever applies; for the budget year
 32 immediately following the budget year for which the formula under this
 33 subsection is applied; when calculating the maximum ad valorem
 34 property tax levy under IC 6-1.1-18.5-3(a) for the public library for the
 35 subsequent budget year; the public library's maximum permissible ad
 36 valorem property tax levy must be calculated as if the formula under
 37 this subsection had not been applied for the affected budget year.

38 (g) If the appropriate fiscal body fails to complete the requirements
 39 of subsection (c) before the adoption deadline in section 5 of this
 40 chapter for any public library subject to this section; when calculating
 41 the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a)
 42 for the city; town; or county for the ensuing budget year; instead of



1 multiplying the maximum levy growth quotient determined under
 2 IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by
 3 the city's, town's, or county's maximum permissible ad valorem
 4 property tax levy for the preceding calendar year as prescribed in STEP
 5 TWO of IC 6-1.1-18.5-3(a); for purposes of STEP TWO of
 6 IC 6-1.1-18.5-3(a); the city's, town's, or county's maximum permissible
 7 ad valorem property tax levy for the preceding calendar year must
 8 instead be multiplied by the result of the following:

9 STEP ONE: Determine:

10 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP

11 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus

12 (B) one (1);

13 STEP TWO: Multiply:

14 (A) the STEP ONE result; by

15 (B) eight-tenths (0.8);

16 STEP THREE: Add one (1) to the STEP TWO result.

17 However, if the city, town, or county files the information as required
 18 in subsection (c) for the budget year immediately following the budget
 19 year for which the formula under this subsection is applied; when
 20 calculating the maximum ad valorem property tax levy under
 21 IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent
 22 budget year, the unit's maximum permissible ad valorem property tax
 23 levy must be calculated as if the formula under this subsection had not
 24 been applied for the affected budget year.

25 SECTION 3. IC 6-1.1-17-20.4 IS REPEALED [EFFECTIVE JULY
 26 1, 2026]. Sec. 20.4: (a) This section applies only if on December 31, as
 27 reported in the public library's annual report under IC 5-11-1-4, the
 28 cash balance of all funds of the public library derived from tax revenue
 29 is greater than one hundred fifty percent (150%) of the public library's
 30 certified budget for the ensuing year:

31 (b) If section 20.3(a)(2) of this chapter does not apply, the fiscal
 32 body of a city, town, or county may adopt a resolution to require the
 33 public library to submit its proposed budget and property tax levy to the
 34 city, town, or county fiscal body as set forth in section 20.3(c) or
 35 20.3(d) of this chapter (whichever is applicable) for binding review and
 36 approval as set forth under section 20.3 of this chapter. However, the
 37 fiscal body of the city, town, or county may not reduce a public library's
 38 proposed budget or tax levy in a budget year under this section by more
 39 than ten percent (10%) of the public library's operating levy in the
 40 immediately preceding budget year.

41 (c) A resolution may be adopted under this section not later than
 42 July 1. A resolution adopted under this section remains in full force and



effect until the December 31 cash balance of all funds of the public library derived from tax revenue, as reported in the public library's annual report under IC 5-11-1-4, no longer exceed one hundred fifty percent (150%) of the public library's certified budget for the ensuing year.

(d) Before a fiscal body may adopt a resolution under this section, the fiscal body must hold a public hearing on the proposed resolution and provide the public with notice of the time and place where the public hearing will be held. The notice required by this subsection must be given in accordance with IC 5-3-1 and include the proposed resolution. In addition to the notice required by this subsection, the fiscal body shall also provide a copy of the notice to all taxing units in the city, town, or county at least thirty (30) days before the public hearing.

(e) A resolution adopted by a fiscal body under this section shall be submitted to:

- (1) the department of local government finance; and
- (2) the public library;

not later than five (5) days after the date the resolution is adopted.

SECTION 4. IC 6-1.1-17-20.6, AS ADDED BY P.L.88-2020, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 20.6. (a) Each public library shall identify the applicable city, town, or county fiscal body that receives a public library's proposed budget as provided in section 20.3(c) or 20.3(d) of this chapter **(before the repeal of section 20.3 of this chapter)**. The identification under this section of the applicable city, town, or county fiscal body to review the public library's proposed budget for purposes of section 20.3 of this chapter **(before its repeal)** remains effective for purposes of review under section 20(c) or 20(d) of this chapter, unless there has been a change in the territory of the public library.

(b) Not later than October 1, 2020, a public library shall report the applicable city, town, or county fiscal body identified under subsection (a) to the Indiana state library. The report submitted to the state library must contain:

- (1) the name of the public library;
- (2) the appropriate fiscal body of a city, town, or county to review a library budget under section 20.3(c) or 20.3(d) of this chapter **(before the repeal of section 20.3 of this chapter)**; and
- (3) after adoption by the respective board, the signatures of the public library board president and the appropriate fiscal body president.



1 The Indiana state library shall provide the information submitted to the
 2 ~~Indiana state library~~ under this subsection to the department of local
 3 government finance by not later than November 1, 2020.

4 (c) If a fiscal body, other than the fiscal body identified by the
 5 public library under subsection (a), objects to the public library's
 6 determination under subsection (a), the objecting fiscal body may
 7 submit a formal objection to:

8 (1) the Indiana state library;

9 (2) the public library; and

10 (3) the fiscal body identified under subsection (a) by the public
 11 library.

12 (d) If a public library:

13 (1) is unable to identify the applicable fiscal body under
 14 subsection (a);

15 (2) does not complete the reporting requirements established in
 16 subsection (b); or

17 (3) has a formal objection filed under subsection (c) against the
 18 public library's fiscal body designation under subsection (a);

19 the public library shall file an original action seeking a declaratory
 20 judgment in a court with jurisdiction to identify the appropriate fiscal
 21 body. The public library shall file a copy of the declaratory judgment
 22 with the Indiana state library within thirty (30) days of the court's entry
 23 of judgment.

24 ~~(c) The Indiana state library shall provide the information submitted~~
 25 ~~to the Indiana state library under subsection (b) to the department of~~
 26 ~~local government finance by not later than November 1, 2020.~~

27 ~~(c)~~ (e) If there is a change in the territory of the public library:

28 (1) the public library shall submit a report under subsection (b) to
 29 the Indiana state library not later than October 1; and

30 (2) the Indiana state library shall report the information under
 31 subsection (b) to the department of local government finance not
 32 later than November 1;

33 in the year the change in territory becomes effective. Subsections (c)
 34 and (d) apply to the public library and to any fiscal body that objects to
 35 the public library's designation under subsection (a).

36 SECTION 5. IC 6-1.1-18-5, AS AMENDED BY P.L.156-2024,
 37 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2026]: Sec. 5. (a) If the proper officers of a political
 39 subdivision desire to appropriate more money for a particular year than
 40 the amount prescribed in the budget for that year as finally determined
 41 under this article, they shall hold a public hearing after submitting the
 42 following information regarding the proposed additional appropriation



to the department's computer gateway:

(1) The amount of the additional appropriation.

(2) The name of the affected fund.

(3) The name and account number of the affected account.

(4) The date, time, and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the proposed additional appropriation.

(b) If the additional appropriation by the political subdivision is made from a fund for which the budget, rate, or levy is certified by the department of local government finance under IC 6-1.1-17-16, the political subdivision must report the additional appropriation to the department of local government finance in the manner prescribed by the department of local government finance. If the additional appropriation is made from a fund described under this subsection, subsections (f), (g), (h), and (i) apply to the political subdivision.

(c) However, if the additional appropriation is not made from a fund described under subsection (b), subsections (f), (g), (h), and (i) do not apply to the political subdivision. Subsections (f), (g), (h), and (i) do not apply to an additional appropriation made from the cumulative bridge fund if the appropriation meets the requirements under IC 8-16-3-3(c).

(d) A political subdivision may make an additional appropriation without approval of the department of local government finance if the additional appropriation is made from a fund that is not described under subsection (b). However, the fiscal officer of the political subdivision shall report the additional appropriation to the department of local government finance.

(e) Subject to ~~subsections~~ **subsection (j), and (k);** after the public hearing, the proper officers of the political subdivision shall file a certified copy of their final proposal and any other relevant information to the department of local government finance not later than fifteen (15) days after the additional appropriation is adopted by the appropriate fiscal body. If the additional appropriation is not submitted to the department of local government finance within fifteen (15) days after adoption, the department of local government finance may require the political subdivision to conduct a readoption hearing.

(f) When the department of local government finance receives a certified copy of a proposal for an additional appropriation under subsection (e), the department shall determine whether sufficient funds are available or will be available for the proposal. The determination shall be made in writing and sent to the political subdivision not more than fifteen (15) days after the department of local government finance



1 receives the proposal.

2 (g) In making the determination under subsection (f), the
3 department of local government finance shall limit the amount of the
4 additional appropriation to revenues available, or to be made available,
5 which have not been previously appropriated.

6 (h) If the department of local government finance disapproves an
7 additional appropriation under subsection (f), the department shall
8 specify the reason for its disapproval on the determination sent to the
9 political subdivision.

10 (i) A political subdivision may request a reconsideration of a
11 determination of the department of local government finance under this
12 section by filing a written request for reconsideration. A request for
13 reconsideration must:

14 (1) be filed with the department of local government finance
15 within fifteen (15) days of the receipt of the determination by the
16 political subdivision; and

17 (2) state with reasonable specificity the reason for the request.

18 The department of local government finance must act on a request for
19 reconsideration within fifteen (15) days of receiving the request.

20 (j) This subsection applies to an additional appropriation by a
21 political subdivision that must have the political subdivision's annual
22 appropriations and annual tax levy adopted by a city, town, or county
23 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or
24 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,
25 town, or county that adopted the political subdivision's annual
26 appropriation and annual tax levy must adopt the additional
27 appropriation by ordinance before the department of local government
28 finance may approve the additional appropriation.

29 ~~(k) This subsection applies to a public library that is not required to~~
30 ~~submit the public library's budgets, tax rates, and tax levies for binding~~
31 ~~review and approval under IC 6-1.1-17-20 or IC 6-1.1-17-20.4. If a~~
32 ~~public library subject to this subsection proposes to make an additional~~
33 ~~appropriation for a year, and the additional appropriation would result~~
34 ~~in the budget for the library for that year increasing (as compared to the~~
35 ~~previous year) by a percentage that is greater than the result of the~~
36 ~~maximum levy growth quotient determined under IC 6-1.1-18.5-2 for~~
37 ~~the calendar year minus one (1); the additional appropriation must first~~
38 ~~be approved by the city, town, or county fiscal body described in~~
39 ~~IC 6-1.1-17-20.3(c) or IC 6-1.1-17-20.3(d), as appropriate.~~

40 ~~(h)~~ (k) This subsection applies to an appropriation for which the
41 underlying purpose is a bond issue. The political subdivision shall
42 include the appropriation for the bond proceeds in the budget of the



1 political subdivision for the ensuing year adopted under IC 6-1.1-17.
 2 If the political subdivision does not include the appropriation for the
 3 bond proceeds as required by this subsection, the political subdivision
 4 shall comply with the requirements of this section in the year in which
 5 the bond proceeds are received, but may not take an action pursuant to
 6 this section in a year before the year in which the bond proceeds are
 7 received.

8 ~~(m)~~ **(l)** The proper officers of a political subdivision shall submit the
 9 information described in subsection (a)(1) through (a)(4), in a manner
 10 prescribed by the department, to the department's computer gateway at
 11 least fourteen (14) days prior to the public hearing. The department
 12 shall make the information submitted by the political subdivision
 13 available to taxpayers through the department's computer gateway at
 14 least ten (10) days prior to the public hearing. If the date, time, or place
 15 of the public hearing changes following the original submission of the
 16 information to the department's computer gateway, the political
 17 subdivision shall submit the updated information to the department's
 18 computer gateway as soon as possible.

19 SECTION 6. IC 6-1.1-18.5-12, AS AMENDED BY P.L.68-2025,
 20 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2026]: Sec. 12. (a) Any civil taxing unit that incurs increased
 22 costs resulting from annexation, a natural disaster, an accident, or
 23 another unanticipated emergency, and determines that it cannot carry
 24 out its governmental functions for an ensuing calendar year under the
 25 levy limitations imposed by section 3 or 25 of this chapter, as
 26 applicable, may, subject to subsections (h) and (i):

27 (1) before October 20 of the calendar year immediately preceding
 28 the ensuing calendar year; or

29 (2) in the case of a request described in section 16 of this chapter,
 30 before December 31 of the calendar year immediately preceding
 31 the ensuing calendar year;

32 appeal to the department of local government finance for relief from
 33 those levy limitations. In the appeal the civil taxing unit must state that
 34 it will be unable to carry out the governmental functions committed to
 35 it by law unless it is given the authority that it is petitioning for. The
 36 civil taxing unit must support these allegations by reasonably detailed
 37 statements of fact.

38 (b) The department of local government finance shall immediately
 39 proceed to the examination and consideration of the merits of the civil
 40 taxing unit's appeal.

41 (c) In considering an appeal, the department of local government
 42 finance has the power to conduct hearings, require any officer or



member of the appealing civil taxing unit to appear before it, or require any officer or member of the appealing civil taxing unit to provide the department with any relevant records or books.

(d) If an officer or member:

(1) fails to appear at a hearing after having been given written notice requiring that person's attendance; or

(2) fails to produce the books and records that the department by written notice required the officer or member to produce;

then the department may file an affidavit in the circuit court, superior court, or probate court in the jurisdiction in which the officer or member may be found setting forth the facts of the failure.

(e) Upon the filing of an affidavit under subsection (d), the court shall promptly issue a summons, and the sheriff of the county within which the court is sitting shall serve the summons. The summons must command the officer or member to appear before the department to provide information to the department or to produce books and records for the department's use, as the case may be. Disobedience of the summons constitutes, and is punishable as, a contempt of the court that issued the summons.

(f) All expenses incident to the filing of an affidavit under subsection (d) and the issuance and service of a summons shall be charged to the officer or member against whom the summons is issued, unless the court finds that the officer or member was acting in good faith and with reasonable cause. If the court finds that the officer or member was acting in good faith and with reasonable cause or if an affidavit is filed and no summons is issued, the expenses shall be charged against the county in which the affidavit was filed and shall be allowed by the proper fiscal officers of that county.

(g) The fiscal officer of a civil taxing unit that appeals under section 16 of this chapter for relief from levy limitations shall immediately file a copy of the appeal petition with the county auditor and the county treasurer of the county in which the unit is located.

(h) This subsection applies to a civil taxing unit whose budget for the upcoming year is subject to review by a fiscal body under

~~(1) IC 6-1.1-17-20.~~

~~(2) IC 6-1.1-17-20.3; or~~

~~(3) IC 6-1.1-17-20.4.~~

A civil taxing unit described in this subsection may not submit an appeal under this section unless the civil taxing unit receives approval from the appropriate fiscal body to submit the appeal.

(i) A participating unit of a fire protection territory may not submit an appeal under this section unless each participating unit of the fire



- 1 protection territory has adopted a resolution approving submission of
- 2 the appeal.

