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SENATE BILL No. 8

Proposed Changes to introduced printing by AM000802

DIGEST OF PROPOSED AMENDMENT

Various changes. Amends the percentage increase in a public library's proposed budget beyond which the public library will be subject to binding review.

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~~
12 ~~library~~ ~~or~~ an entity whose tax levies are subject to review and
13 modification by 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
18 contained within a city or town but:
19 (A) the taxing unit was originally established by the city or
20 town; ~~or~~

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

~~<or>~~

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

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

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

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

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

STEP ONE: Determine:

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



1 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
 2 (B) one (1).

3 STEP TWO: Multiply:
 4 (A) the STEP ONE result; by
 5 (B) eight-tenths (0.8).

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

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

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

28 STEP ONE: Determine:
 29 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP
 30 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
 31 (B) one (1).

32 STEP TWO: Multiply:
 33 (A) the STEP ONE result; by
 34 (B) eight-tenths (0.8).

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

36 However, if the city, town, or county files the information as required
 37 in subsection (e) for the budget year immediately following the budget
 38 year for which the formula under this subsection is applied, when
 39 calculating the maximum ad valorem property tax levy under
 40 IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent
 41 budget year, the unit's maximum permissible ad valorem property tax
 42 levy must be calculated as if the formula under this subsection had not



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been applied for the affected budget year.

SECTION 2. IC 6-1.1-17-20.3[, AS AMENDED BY P.L.230-2025, SECTION 44,] IS ~~REPEALED~~ [AMENDED TO READ AS FOLLOWS] [EFFECTIVE JULY 1, 2026] [Sec.

20.3. (a) Except as provided in section 20.4 of this chapter, this section applies only to the governing body of a public library that:

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

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

~~(A) the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the nearest thousandth (0.001);~~ [equal to or more than fifty percent (50%) of

~~(A) the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the nearest thousandth (0.001).]~~ minus

(B) one (+).

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

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

(c) If:

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

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



1 within the city or town;
 2 the governing body shall submit its proposed
 3 budget and property tax levy to the city or
 4 town fiscal body in the manner prescribed by
 5 the department of local government finance before
 6 September 2 of a year. However, the governing
 7 body shall submit its proposed budget and
 8 property tax levy to the county fiscal body in
 9 the manner provided in subsection (d), rather
 10 than to the city or town fiscal body, if more
 11 than fifty percent (50%) of the parcels of real
 12 property within the jurisdiction of the public
 13 library are located outside the city or town.

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

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

32 (f) If a public library fails to file the
 33 information required in subsection (c) or (d),
 34 whichever applies, with the appropriate fiscal body
 35 by the time prescribed by this section, when
 36 calculating the maximum ad valorem property tax
 37 levy under ~~IC 6-1~~ [\[IC 6-1\]](#).1-18.5-3(a) for the public
 38 library for the ensuing budget year, instead of
 39 multiplying the maximum levy growth quotient
 40 determined under ~~IC 6-1~~ [\[IC 6-1\]](#).1-18.5-2(b) or ~~IC 6-1~~ [\[IC 6-1\]](#).1-18.5-2(e) (as applicable) for the year by
 41 the public library's maximum permissible ad
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◇valorem ◇property ◇tax ◇levy ◇for ◇the ◇preceding
 ◇calendar ◇year ◇as ◇prescribed ◇in ◇STEP ◇TWO ◇of
~~IC 6-1-18.5-3(a)~~, ◇for ◇purposes ◇of ◇STEP ◇TWO
 ◇of ~~IC 6-1-18.5-3(a)~~, ◇the ◇public ◇library's
 ◇maximum ◇permissible ◇ad ◇valorem ◇property ◇tax ◇levy
 ◇for ◇the ◇preceding ◇calendar ◇year ◇must ◇instead ◇be
 ◇multiplied ◇by ◇the ◇result ◇of ◇the ◇following:

◇STEP ◇ONE: ◇Determine:

◇(A) ◇the ◇result ◇of ◇STEP ◇FOUR ◇of

~~IC 6-1-18.5-2(b)~~ ◇or ◇STEP ◇FIVE ◇of

~~IC 6-1-18.5-2(e)~~ ◇(as ◇applicable); ~~minus~~

◇(B) ◇one ◇(1):

— STEP TWO: Multiply:

— (A) the STEP ONE result; by

— (B) eight-tenths (0.8):

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

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

— (g) If the appropriate fiscal body fails to complete the requirements of subsection (c) before the adoption deadline in section 5 of this chapter for any public library subject to this section, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:

— STEP ONE: Determine:

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

— (B) one (1):

— STEP TWO: Multiply:



~~1 (A) the STEP ONE result; by~~
~~2 (B) eight-tenths (0.8);~~
~~3 STEP THREE: Add one (1) to the STEP TWO result.~~
~~4 However, if the city, town, or county files the information as required~~
~~5 in subsection (c) for the budget year immediately following the budget~~
~~6 year for which the formula under this subsection is applied, when~~
~~7 calculating the maximum ad valorem property tax levy under~~
~~8 IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent~~
~~9 budget year, the unit's maximum permissible ad valorem property tax~~
~~10 levy must be calculated as if the formula under this subsection had not~~
~~11 been applied for the affected budget year.~~
~~12 SECTION 3. IC 6-1.1-17-20.4 IS REPEALED [EFFECTIVE~~
~~13 JULY 1, 2026]. Sec. 20.4. (a) This section applies only if on December~~
~~14 31, as reported in the public library's annual report under IC 5-11-1-4,~~
~~15 the cash balance of all funds of the public library derived from tax~~
~~16 revenue is greater than one hundred fifty percent (150%) of the public~~
~~17 library's certified budget for the ensuing year.~~
~~18 (b) If section 20.3(a)(2) of this chapter does not apply, the fiscal~~
~~19 body of a city, town, or county may adopt a resolution to require the~~
~~20 public library to submit its proposed budget and property tax levy to the~~
~~21 city, town, or county fiscal body as set forth in section 20.3(c) or~~
~~22 20.3(d) of this chapter (whichever is applicable) for binding review and~~
~~23 approval as set forth under section 20.3 of this chapter. However, the~~
~~24 fiscal body of the city, town, or county may not reduce a public library's~~
~~25 proposed budget or tax levy in a budget year under this section by more~~
~~26 than ten percent (10%) of the public library's operating levy in the~~
~~27 immediately preceding budget year.~~
~~28 (c) A resolution may be adopted under this section not later than~~
~~29 July 1. A resolution adopted under this section remains in full force and~~
~~30 effect until the December 31 cash balance of all funds of the public~~
~~31 library derived from tax revenue, as reported in the public library's~~
~~32 annual report under IC 5-11-1-4, no longer exceed one hundred fifty~~
~~33 percent (150%) of the public library's certified budget for the ensuing~~
~~34 year.~~
~~35 (d) Before a fiscal body may adopt a resolution under this section,~~
~~36 the fiscal body must hold a public hearing on the proposed resolution~~
~~37 and provide the public with notice of the time and place where the~~
~~38 public hearing will be held. The notice required by this subsection must~~
~~39 be given in accordance with IC 5-3-1 and include the proposed~~
~~40 resolution. In addition to the notice required by this subsection, the~~
~~41 fiscal body shall also provide a copy of the notice to all taxing units in~~
~~42 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.

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

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

— (1) the Indiana state library;

— (2) the public library; and

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

— (d) If a public library:

— (1) is unable to identify the applicable fiscal body under



1 subsection (a);
 2 ~~— (2) does not complete the reporting requirements established in~~
 3 ~~subsection (b); or~~
 4 ~~— (3) has a formal objection filed under subsection (c) against the~~
 5 ~~public library's fiscal body designation under subsection (a);~~
 6 ~~the public library shall file an original action seeking a declaratory~~
 7 ~~judgment in a court with jurisdiction to identify the appropriate fiscal~~
 8 ~~body. The public library shall file a copy of the declaratory judgment~~
 9 ~~with the Indiana state library within thirty (30) days of the court's entry~~
 10 ~~of judgment.~~
 11 ~~— (c) The Indiana state library shall provide the information~~
 12 ~~submitted to the Indiana state library under subsection (b) to the~~
 13 ~~department of local government finance by not later than November 1,~~
 14 ~~2020.~~
 15 ~~— (f) (e) If there is a change in the territory of the public library:~~
 16 ~~— (1) the public library shall submit a report under subsection (b)~~
 17 ~~to the Indiana state library not later than October 1; and~~
 18 ~~— (2) the Indiana state library shall report the information under~~
 19 ~~subsection (b) to the department of local government finance not~~
 20 ~~later than November 1;~~
 21 ~~in the year the change in territory becomes effective. Subsections (c)~~
 22 ~~and (d) apply to the public library and to any fiscal body that objects to~~
 23 ~~the public library's designation under subsection (a).~~
 24 ~~— SECTION 5. IC 6-1.1-18-5, AS AMENDED BY P.L.156-2024;~~
 25 ~~SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE~~
 26 ~~JULY 1, 2026]: Sec. 5. (a) If the proper officers of a political~~
 27 ~~subdivision desire to appropriate more money for a particular year than~~
 28 ~~the amount prescribed in the budget for that year as finally determined~~
 29 ~~under this article, they shall hold a public hearing after submitting the~~
 30 ~~following information regarding the proposed additional appropriation~~
 31 ~~to the department's computer gateway:~~
 32 ~~— (1) The amount of the additional appropriation.~~
 33 ~~— (2) The name of the affected fund.~~
 34 ~~— (3) The name and account number of the affected account.~~
 35 ~~— (4) The date, time, and place at which the political subdivision~~
 36 ~~or appropriate fiscal body will hold a public hearing on the~~
 37 ~~proposed additional appropriation.~~
 38 ~~— (b) If the additional appropriation by the political subdivision is~~
 39 ~~made from a fund for which the budget, rate, or levy is certified by the~~
 40 ~~department of local government finance under IC 6-1.1-17-16, the~~
 41 ~~political subdivision must report the additional appropriation to the~~
 42 ~~department of local government finance in the manner prescribed by~~

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1 the department of local government finance. If the additional
2 appropriation is made from a fund described under this subsection;
3 subsections (f), (g), (h), and (i) apply to the political subdivision.

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

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

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

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

32 —(g) In making the determination under subsection (f), the
33 department of local government finance shall limit the amount of the
34 additional appropriation to revenues available, or to be made available,
35 which have not been previously appropriated.

36 —(h) If the department of local government finance disapproves an
37 additional appropriation under subsection (f), the department shall
38 specify the reason for its disapproval on the determination sent to the
39 political subdivision.

40 —(i) A political subdivision may request a reconsideration of a
41 determination of the department of local government finance under this
42 section by filing a written request for reconsideration. A request for



reconsideration must:

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

— (2) state with reasonable specificity the reason for the request. The department of local government finance must act on a request for reconsideration within fifteen (15) days of receiving the request.

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

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

— (l) ~~(k)~~ This subsection applies to an appropriation for which the underlying purpose is a bond issue. The political subdivision shall include the appropriation for the bond proceeds in the budget of the political subdivision for the ensuing year adopted under IC 6-1.1-17. If the political subdivision does not include the appropriation for the bond proceeds as required by this subsection, the political subdivision shall comply with the requirements of this section in the year in which the bond proceeds are received, but may not take an action pursuant to this section in a year before the year in which the bond proceeds are received.

— (m) ~~(l)~~ The proper officers of a political subdivision shall submit the information described in subsection (a)(1) through (a)(4), in a manner prescribed by the department, to the department's computer gateway at least fourteen (14) days prior to the public hearing. The



department shall make the information submitted by the political subdivision available to taxpayers through the department's computer gateway at least ten (10) days prior to the public hearing. If the date, time, or place of the public hearing changes following the original submission of the information to the department's computer gateway, the political subdivision shall submit the updated information to the department's computer gateway as soon as possible.

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

- (1) before October 20 of the calendar year immediately preceding the ensuing calendar year; or
- (2) in the case of a request described in section 16 of this chapter, before December 31 of the calendar year immediately preceding the ensuing calendar year;

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

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

— (c) In considering an appeal, the department of local government 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.



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

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

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

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

24 ~~— (1) IC 6-1.1-17-20;~~

25 ~~— (2) IC 6-1.1-17-20.3; or~~

26 ~~— (3) IC 6-1.1-17-20.4.~~

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

30 ~~— (i) A participating unit of a fire protection territory may not submit~~
 31 ~~an appeal under this section unless each participating unit of the fire~~
 32 ~~protection territory has adopted a resolution approving submission of~~
 33 ~~the appeal. > [minus~~

34 (B) one (1).

35 STEP TWO: Multiply:

36 (A) the STEP ONE result; by

37 (B) eight-tenths (0.8).

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

39 However, if the public library files the information as required in
 40 subsection (c) or (d), whichever applies, for the budget year
 41 immediately following the budget year for which the formula under this
 42 subsection is applied, when calculating the maximum ad valorem



property tax levy under IC 6-1.1-18.5-3(a) for the public library for the subsequent budget year, the public library's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

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

STEP ONE: Determine:

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

STEP TWO: Multiply:

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

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

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

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