

PROPOSED AMENDMENT

ES 270 # 12

DIGEST

Township firefighting and emergency services levy. Specifies eligibility for certain townships to petition for an increase to the maximum property tax levy for the firefighting and emergency services fund.

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,
4 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 28. (a) **This section applies to a township if:**
6 **(1) the township has previously submitted a petition, or**
7 **petitions, under this section in any year after December 31,**
8 **2016;**
9 **(2) the sum of all adjustments determined under STEP**
10 **THREE of subsection (c) for the petition or petitions**
11 **described in subdivision (1) equals fifteen-hundredths (0.15);**
12 **and**
13 **(3) the percentage growth in the township's assessed value for**
14 **the preceding year compared to the year immediately before**
15 **the preceding year is:**
16 **(A) at least equal to the maximum levy growth quotient**
17 **determined under IC 6-1.1-18.5-2 for the preceding year**
18 **multiplied by two (2); and**
19 **(B) not more than the maximum levy growth quotient**
20 **determined under IC 6-1.1-18.5-2 for the preceding year**
21 **multiplied by four (4).**
22 **(b) The executive of a township may, upon approval by the**
23 township fiscal body, submit a petition to the department of local
24 government finance for an increase in the township's maximum
25 permissible ad valorem property tax levy for its township firefighting
26 and emergency services fund under IC 36-8-13-4(a)(1) or the levies for
27 the township firefighting fund and township emergency services fund

1 described in IC 36-8-13-4(a)(2), as applicable, for property taxes for
 2 any year for which a petition is submitted under this section.

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

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

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

23 (A) the STEP ONE percentage; minus

24 (B) six percent (6%);

25 expressed as a decimal.

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

27 (A) fifteen-hundredths (0.15); or

28 (B) the STEP TWO result.

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

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

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

7 (2) an amount equal to the result of:

8 (A) the rate determined under the formula in subsection ~~(b)~~;

9 ~~(c)~~; multiplied by

10 (B) the net assessed value of the fire protection and emergency
 11 services area divided by one hundred (100).

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

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

26 **(1) The amount determined under subsection (c) may not**
 27 **exceed the result of:**

28 **(A) the STEP TWO result in subsection (c); multiplied by**

29 **(B) eight-tenths (0.8).**

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

33 **(A) its township firefighting and emergency services fund**
 34 **under IC 36-8-13-4(a)(1); or**

35 **(B) the levies for the township firefighting fund and**
 36 **township emergency services fund described in**
 37 **IC 36-8-13-4(a)(2);**

38 **as applicable, may not exceed a rate determined by the**
 39 **formula under subsection (f).**

40 **(3) STEP FOUR of subsection (c) applies to any petition the**

1 executive of the township subsequently submits after
2 submitting an initial petition after December 31, 2025, under
3 this section.

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

6 **STEP ONE: Determine the sum of:**

7 (A) the rate certified by the department of local
8 government finance for the current year for the
9 township's:

10 (i) township firefighting and emergency services fund
11 under IC 36-8-13-4(a)(1); or

12 (ii) the levies for the township firefighting fund and
13 township emergency services fund described in
14 IC 36-8-13-4(a)(2);

15 as applicable; plus

16 (B) the amount determined under **STEP THREE** of
17 subsection (c).

18 **STEP TWO: Determine the lesser of:**

19 (A) thirty-hundredths (0.30); or

20 (B) the **STEP ONE** result."

21 Renumber all SECTIONS consecutively.

(Reference is to ESB 270 as printed February 17, 2026.)