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SENATE BILL No. 270

Proposed Changes to introduced printing by AM027002

DIGEST OF PROPOSED AMENDMENT

COMMITTEE AMENDMENT. Adds the following provisions: (1) Allows the department of local government finance (department) to prescribe forms for the merger process. (2) Requires a county to have at least one township after all mergers are complete. (3) Provides that if a county has only designated townships, the county shall select one of the designated townships to act as the recipient township. (4) Requires a new township government to certify the final action on the merger to the office of the secretary of state and certain county offices.

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

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

1 SECTION 1. IC 36-6-1.5-5, AS AMENDED BY P.L.255-2013,
2 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 5. (a) The township trustees, with the
4 approval of a majority of the members of the township legislative body
5 of each township that wants to merge township governments under this
6 chapter, must comply with this section.

7 (b) The township trustees must present identical resolutions
8 approving the township government merger to the trustees' respective
9 township legislative bodies. A township legislative body may adopt a
10 resolution under this chapter only after the legislative body has held a
11 public hearing concerning the proposed merger. The township
12 legislative body shall hold the hearing not earlier than thirty (30) days
13 after the date the resolution is introduced. The hearing shall be
14 conducted in accordance with IC 5-14-1.5 and notice of the hearing
15 shall be published in accordance with IC 5-3-1.

16 (c) The township legislative bodies may, **and a township**

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1 **legislative body merging under IC 36-6-1.7 shall**, adopt the identical
 2 resolutions approving the township government merger under this
 3 chapter not later than ninety (90) days after the legislative body has
 4 held the public hearing under subsection (b).

5 (d) The trustees of the participating townships shall jointly file a
 6 copy of the identical resolutions with:

- 7 (1) the department of local government finance;
- 8 (2) the circuit court clerk; and
- 9 (3) the office of the secretary of state.

10 (e) **This subsection does not apply to a merger under**
 11 **IC 36-6-1.7.** A township legislative body may not adopt a resolution
 12 ordering a merger after January 1 of a year in which:

- 13 (1) a general election is held; and
- 14 (2) a township trustee is elected.

15 (f) A merger under this chapter may reduce the term of a township
 16 trustee of a former township government.

17 SECTION 2. IC 36-6-1.5-6, AS AMENDED BY P.L.255-2013,
 18 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 6. (a) **This subsection does not apply to a**
 20 **merger under IC 36-6-1.7.** The merger becomes effective on January
 21 1 of the year following the adoption of the resolution approving the
 22 merger of the townships.

23 (b) An officer elected to represent the merged township
 24 government shall be considered to be a resident of the territory
 25 comprising the new township government. ~~unless the township merger~~
 26 ~~is dissolved under IC 36-6-1.6.~~

27 [SECTION 3. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013,
 28 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers
 30 of the new township government shall:

31 (1) obtain from the department of local government finance
 32 approval under IC 6-1.1-18.5-7 of:

- 33 (A) a budget;
- 34 (B) an ad valorem property tax levy; and
- 35 (C) a property tax rate;

36 (2) fix the annual budget under IC 6-1.1-17;

37 (3) impose a property tax levy; and

38 (4) take any action necessary to ensure the collection of fees and
 39 other revenue;

40 for the new township government for the budget year following the
 41 year the officers take office.

42 (b) The resolutions approving the township government merger



1 under this chapter must specify the amount (if any) of the decrease that
 2 the department of local government finance shall make to the
 3 maximum permissible property tax levies, maximum permissible
 4 property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of
 5 the new township to:

6 (1) eliminate double taxation for services or goods provided by
 7 the new township; or

8 (2) eliminate any excess by which the amount of property taxes
 9 imposed by the new township exceeds the amount necessary to
 10 pay for services or goods provided under this article.

11 (c) The fiscal body of the new township shall determine and certify
 12 to the department of local government finance the amount of the
 13 adjustment (if any) under subsection (b). The amount of the adjustment
 14 (if any) to be made under subsection (b) must comply with the
 15 resolutions approving the township government merger.

16 **(d) The department may prescribe forms for submission to the**
 17 **department to expedite processing of mergers under IC 36-6-1.7.**

18 1 SECTION ~~4~~ [4] IS REPEALED [EFFECTIVE
 19 UPON PASSAGE]. (Dissolution of Township Government Merger).

20 SECTION ~~5~~ [5] IC 36-6-1.7 IS ADDED TO THE INDIANA
 21 CODE AS A NEW CHAPTER TO READ AS FOLLOWS
 22 [EFFECTIVE UPON PASSAGE]:

23 **Chapter 1.7. Merger of Certain Township Governments**

24 Sec. 1. This chapter does not apply to a county having a
 25 consolidated city.

26 Sec. 2. As used in this chapter, "department" means the
 27 department of local government finance.

28 Sec. 3. As used in this chapter, "designated township" means
 29 a township government that has at least four (4) points assigned by
 30 the department under section 8 of this chapter.

31 Sec. 4. As used in this chapter, "new township government"
 32 means the township government that results from the merger of at
 33 least two (2) township governments under this chapter using the
 34 procedure set forth in IC 36-6-1.5.

35 Sec. 5. As used in this chapter, "recipient township" means a
 36 township government that has not more than three (3) points
 37 assigned by the department under section 8 of this chapter.

38 Sec. 6. (a) As used in this chapter, "state agency" means an
 39 authority, board, branch, commission, committee, department,
 40 division, or other instrumentality of the executive, including the
 41 administrative department of state government.

42 (b) The term does not include:



- (1) The legislative department of state government.
- (2) The judicial department of state government.
- (3) A state educational institution.
- (4) A body corporate and politic created by statute.

Sec. 7. (a) The department shall compile the information in section 8 of this chapter for each township government.

(b) Any state agency having:

(1) data; or

(2) information relevant to developing the data, required to prepare the list under section 9 of this chapter, as determined by the department, shall provide the information to the department in a timely manner.

Sec. 8. The department shall use the compiled data to assign points to each township government as follows:

(1) Two (2) points if a township government did not provide township assistance in calendar year 2023 or 2024.

(2) One (1) point if a township government does not actively manage fire protection or emergency medical services within the township on January 1, 2025. A township does not actively manage fire protection or emergency medical services if:

- (A) the township government does not allocate operating funds for fire protection or emergency medical services;
- (B) the township government is not a provider unit in a fire protection territory; or
- (C) at least seventy-five percent (75%) of the non-capital and non-debt service expenses expended from the:

- (i) the township government's firefighting and emergency services fund or the firefighting fund and emergency services fund under IC 36-8-13-4; or
- (ii) the fire protection territory fund under IC 36-8-19-8, if the township government is a provider unit in a fire protection territory;

provider unit in a fire protection territory, were payments to other governmental units, a volunteer fire department, or an independent fire company.

(3) One (1) point for each year that a township government did not file an annual finance report with the state board of accounts in 2023 or 2024.

(4) One (1) point for each year a township government did not file all required monthly upload reports as required by directive of the state board of accounts in 2024 and 2025.

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(5) One (1) point for each year that a township government did not file an annual budget with the department of local government finance in 2023 or 2024.

(6) One (1) point if the sum of township assistance applications received by the township government in 2023 and 2024 is less than twenty-four (24) township assistance applications.

(7) One (1) point for a township government that has an adopted budget of less than one hundred thousand dollars (\$100,000) for calendar year 2025.

(8) One (1) point if:

(A) a township did not have a candidate on the election ballot for:

(A) the office of township trustee; or

(B) all township board member offices:

in the 2018 or 2022 general election; or

(B) a vacancy on July 1, 2026, in the position of township trustee or township board has been vacant for at least thirty (30) calendar days.

Sec. 9. (a) The department shall:

(1) assign points under section 8(1) through 8(8) of this chapter for each township government; and

(2) determine the sum of points for each township government.

(b) The department shall prepare a list of townships organized.

(1) by county: and

(1) by county, and
(2) in descending order of the townships in the county having the most points to the townships in the county having the least points.

(c) Not later than December 31, 2026, the department shall:

c) Not later than December 31, 2026, the department shall:
(1) submit the list to the legislative council in an electronic format under IC 5-14-6; and

format under IC 5-14-6; and
(2) post the list on the department's website.

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Sec. 10. (a) Not later than January 30, 2027, a township may file a petition with the department to reconsider and amend the township's point total on the grounds that the point total is incorrect. The petition must be accompanied by evidence supporting the grounds for the petition.

(b) Not later than February 28, 2027, the department shall issue a written determination on all petitions received by the department. The department's determination on a petition is final.



1 and conclusive and may not be appealed.

2 Sec. 11. (a) This section applies if any township point totals are
3 corrected by the department under section 10 of this chapter.

4 (b) Not later than March 1, 2027, the department shall:

5 (1) submit the final list to the legislative council in an
6 electronic format under IC 5-14-6; and

7 (2) post the final list on the department's website.

8 Sec. 12. If none of the township point totals are corrected by
9 the department, the list that was posted under section 9(c) of this
10 chapter is the final list and may not be appealed.

11 Sec. 13. Using the process set forth in IC 36-6-1.5, each
12 designated township must merge with at least one (1) other
13 township government in the county.[After all township mergers
14 are complete, a county must have at least one (1) township.] The
15 following requirements apply to each merger:

16 (1) ~~Except as provided in subdivision (2), a~~t least one

17 (1) township government that merges with a designated
18 township government must be a recipient township.

19 1 (2) If all townships in a county are designated townships, the
20 county executive shall select one of the (1) designated
21 townships participating in the merger to form a new
22 township government to perform the functions of a recipient
23 township.

24 1 ~~(2)~~[3] The merger must satisfy the contiguity
25 requirements set forth in IC 36-6-1.5-4.

26 Sec. 14. Not later than April 1, 2027, the county executive body
27 shall conduct a public meeting of all township trustees within the
28 county to discuss the merger.

29 Sec. 15. (a) The county executive shall determine which
30 township governments will merge. The county executive's decision
31 shall:

32 (1) take into account the wishes of the designated townships
33 and recipient townships; and

34 (2) comply with the requirements of section 13 of this
35 chapter.

36 (b) Not later than May 1, 2027, the county executive shall
37 adopt a resolution that names the township governments that will
38 merge.

39 1 (c) The new township government shall certify the final action
40 in the manner prescribed by the department to each of the
41 following:

42 (1) The county legislative body.



1 **(2) The county executive body.**
 2 **(3) The clerk of the circuit court.**
 3 **(4) The county fiscal officer.**
 4 **(5) The county recorder.**
 5 **(6) The county voter registration office.**
 6 **(7) The secretary of state's office.**

7 **1** Sec. 16. All township government mergers under this chapter
 8 must be effective not later than January 1, 2028.

9 Sec. 17. The new township government shall pay all costs
 10 associated with the merger.

11 Sec. 18. After the effective date of a merger under this chapter
 12 and not later than December 31, 2030, the new township
 13 government shall consist of the following:

14 (1) The township trustee of the recipient township
 15 government shall serve as the executive of the new township
 16 government. If the merger consists of more than one (1)
 17 recipient township:

18 (A) the township trustee of the recipient township with
 19 the least number of points; or

20 (B) the township trustee of the recipient township
 21 designated by the county executive body, if all recipient
 22 townships participating in the merger have the same
 23 number of points;

24 shall serve as the executive of the new township government.

25 (2) The township legislative body of the recipient township
 26 and one (1) board member of each of the other townships
 27 participating in the merger [l(selected by majority vote of the
 28 members of the designated township's legislative body)] shall
 29 serve as the legislative body of the new township
 30 government. If the merger consists of more than one (1)
 31 recipient township:

32 (A) the township board of the recipient township with
 33 the least number of points; or

34 (B) the township board of the recipient township
 35 designated by the county executive body, if all recipient
 36 townships participating in the merger have the same
 37 number of points;

38 shall serve as the legislative body of the new township
 39 government.

40 Sec. 19. Notwithstanding IC 36-6-1.5-8, a township merger
 41 under this chapter does not affect the office of township assessor.
 42 After a merger, the township assessor remains the elected township



1 assessor for the territory within the geographical boundaries of the
 2 township assessor's former township. Only voters residing within
 3 the boundaries of the township assessor's former township may
 4 elect the office of the township assessor.

5 Sec. 20. A township trustee and township board of the new
 6 township government shall be elected in the general election in
 7 2030 in accordance with IC 36-6-2.1 and IC 36-6-3. A township
 8 assessor, if any, shall be elected only for the area within the
 9 geographical boundaries of the township assessor's former
 10 township under IC 36-6-5-1.

11 Sec. 21. (a) Each county executive body shall prepare a report
 12 containing the following information:

13 (1) The number of townships in the county as of January 1,
 14 2026.

15 (2) The number of townships in the county after mergers are
 16 carried out under this chapter.

17 (3) A map of the townships in the county as of January 1,
 18 2026.

19 (4) A map of the townships after mergers are carried out
 20 under this chapter.

21 (5) An explanation of which townships are to merge.

22 (6) An explanation of how the mergers will impact fire
 23 protection operations and services within the county.

24 (7) An explanation of how the mergers will impact
 25 emergency medical service operations and coverage with the
 26 county.

27 (8) An explanation of any cost savings that will be realized as
 28 a result of the mergers.

29 (b) Not later than July 1, 2028, the county executive body shall
 30 submit the report to:

31 (1) the executive director of the legislative services agency in
 32 an electronic format under IC 5-14-6; and

33 (2) the department.

34 SECTION ~~45~~[6]. IC 36-6-5-1, AS AMENDED BY
 35 P.L.167-2015, SECTION 14, IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Subject to
 37 subsection (g), before 2009, a township assessor shall be elected under
 38 IC 3-10-2-13 by the voters of each township:

39 (1) having:

40 (A) a population of more than eight thousand (8,000); or

41 (B) an elected township assessor or the authority to elect a
 42 township assessor before January 1, 1979; and

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(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:

11 (B) the resolution is filed with the county election board not
12 later than the first date that a declaration of candidacy may
13 be filed under IC 3-8-2; and

16 (c) Subject to subsection (g), a township government that is
17 created by merger under IC 36-6-1.5 shall elect only one (1) township
18 assessor under this section. **However, if a township government is**
19 **created by merger under IC 36-6-1.7, the merger does not affect**
20 **the office of township assessor. The voters of each township having**
21 **a township assessor before the merger is effective shall continue to**
22 **elect one (1) township assessor after the merger is effective. The**
23 **elected township assessor shall perform all assessing duties within**
24 **the geographical boundaries of the township assessor's former**
25 **township.**

26 (d) Subject to subsection (g), after 2008 a township assessor shall
27 be elected under IC 3-10-2-13 only by the voters of each township in
28 which:

29 (1) the number of parcels of real property on January 1, 2008, is
30 at least fifteen thousand (15,000); and

38 (f) The term of office of a township assessor is four (4) years,
39 beginning January 1 after election and continuing until a successor is
40 elected and qualified. However, the term of office of a township
41 assessor elected at a general election in which no other township
42 officer is elected ends on December 31 after the next election in which

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1 any other township officer is elected.

2 (g) To be eligible to serve as a township assessor, an individual
3 must meet the following qualifications before taking office:

4 (1) If the individual has never held the office of township
5 assessor, the individual must have attained a level two
6 assessor-appraiser certification under IC 6-1.1-35.5.

7 (2) If the individual has held the office of township assessor, the
8 individual must have attained a level three assessor-appraiser
9 certification under IC 6-1.1-35.5.

10 (h) After June 30, 2008, the county assessor shall perform the
11 assessment duties prescribed by IC 6-1.1 in a township in which the
12 number of parcels of real property on January 1, 2008, is less than
13 fifteen thousand (15,000).

14 SECTION ~~6-1.5~~⁷ IC 36-6-2.1, AS ADDED BY P.L.240-2005,
15 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 UPON PASSAGE]: Sec. 2.1. (a) **This section applies if township**
17 **governments merge under IC 36-6-1.5.**

18 (b) (a) **This subsection does not apply to a township**
19 **government merger under IC 36-6-1.7.** If two (2) township
20 governments merge, the resulting merged township government shall
21 elect a three (3) member township board. The voters of the resulting
22 merged township government shall elect all the members of the
23 township board. One (1) member must reside within the boundaries of
24 each of the township governments that merged.

25 (c) (b) **This subsection does not apply to a township**
26 **government merger under IC 36-6-1.7.** If at least three (3) township
27 governments merge, the resulting merged township government shall
28 elect a township board that has the same number of members as the
29 number of township governments that merged. The voters of the
30 resulting merged township shall elect all the members of the township
31 board. One (1) township board member must reside within the
32 boundaries of each of the townships that merged.

33 (c) **This subsection only applies to a township government**
34 **merger under IC 36-6-1.7. Beginning with the 2030 general**
35 **election, all voters of the resulting merged township government**
36 **shall elect a three (3) member township board. Township board**
37 **members shall be elected at-large.**

38 SECTION ~~6-1.5~~⁸ IC 36-6-3, AS AMENDED BY
39 P.L.240-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) This subsection applies
41 to townships in a county containing a consolidated city. One (1)
42 member of the legislative body must reside within each legislative body



district. If a member of the legislative body ceases to be a resident of the district from which the member was elected, the office becomes vacant.

(b) This subsection applies to townships not included in subsection (a) or (c). A member of the legislative body must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. If a member of the legislative body ceases to be a resident of the township, the office becomes vacant.

9 (c) This subsection applies to a township government that:

10 (1) is created by a merger of township governments under

11 IC 36-6-1.5; and

12 (2) elects a township board under section ~~2.1~~**2.1(a) or 2.1(b)** of

13 this chapter.

14 One (1) member of the legislative body must reside within the
15 boundaries of each of the former townships that merged. If a member
16 of the legislative body ceases to be a resident of that former township,
17 the office becomes vacant.

18 (d) This subsection applies to a township government that:
19 (1) is created by a merger of township governments under
20 IC 36-6-1.7; and
21 (2) elects a township board under section 2.1(c) of this
22 chapter.

23 All members are elected at-large by all voters within the merged
24 township. If a member of the legislative body ceases to be a
25 resident of the merged township, the office becomes vacant.

26 SECTION ~~49~~19. IC 36-6-6-4, AS AMENDED BY
27 P.L.159-2021, SECTION 41, IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Except as
29 provided in subsections (b) and (c), two (2) members of the legislative
30 body constitute a quorum.

(b) Before January 1, 2017, four (4) members of the legislative body in a county containing a consolidated city constitute a quorum. After December 31, 2016, Three (3) members of the legislative body in a county having a consolidated city constitute a quorum.

35 (c) This subsection applies to a township government that:

36 (1) is created by a merger of township governments under

37 **IC 36-6-1.5 (excluding a township that merges under**

38 **IC 36-6-1.7); and**

39 (2) elects the township legislative body under section 2.1 of this

40 chapter.

41 A majority of the members of the township legislative body constitute
42 a quorum. If a township legislative body has an even number of



1 members, the township executive shall serve by virtue of office as a
2 member of the township legislative body for the purpose of casting the
3 deciding vote to break a tie.

4 (d) For townships not described in subsection (c), **including a**
5 **township that merges under IC 36-6-1.7**, the township executive
6 shall serve by virtue of office as a member of the township legislative
7 body for the purpose of casting the deciding vote to break a tie.
8 However, the township executive may not vote to break a tie on the
9 adoption of an ordinance to increase the township executive's
10 compensation (as defined in section 10 of this chapter).

11 SECTION ~~9~~10. An emergency is declared for this act.I

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