
ENGROSSED
SENATE BILL No. 270

AM027012 has been incorporated into February 17, 2026 printing.

Synopsis: Township mergers.

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ES 270—LS 7084/DI 87



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February 17, 2026

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.

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ENGROSSED SENATE BILL No. 270

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

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1 **determined under IC 6-1.1-18.5-2 for the preceding year**
 2 **multiplied by four (4).**

3 (b) The executive of a township may, upon approval by the
 4 township fiscal body, submit a petition to the department of local
 5 government finance for an increase in the township's maximum
 6 permissible ad valorem property tax levy for its township firefighting
 7 and emergency services fund under IC 36-8-13-4(a)(1) or the levies for
 8 the township firefighting fund and township emergency services fund
 9 described in IC 36-8-13-4(a)(2), as applicable, for property taxes for
 10 any year for which a petition is submitted under this section.

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

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

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

32 (A) the STEP ONE percentage; minus

33 (B) six percent (6%);

34 expressed as a decimal.

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

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

37 (B) the STEP TWO result.

38 STEP FOUR: Reduce the STEP THREE rate by any rate
 39 increase in the township's property tax rate or rates for its
 40 township firefighting and emergency services fund, township
 41 firefighting fund, or township emergency services fund, as
 42 applicable, within the immediately preceding ten (10) year

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1 period that was made based on a petition submitted by the
2 township under this section.

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

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

15 (2) an amount equal to the result of:
16 (A) the rate determined under the formula in subsection ~~(b)~~;
17 ~~(c)~~; multiplied by
18 (B) the net assessed value of the fire protection and
19 emergency services area divided by one hundred (100).

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

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

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

36 **(A) the STEP TWO result in subsection (c); multiplied**
37 **by**
38 **(B) eight-tenths (0.8).**

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

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1 (A) its township firefighting and emergency services
 2 fund under IC 36-8-13-4(a)(1); or
 3 (B) the levies for the township firefighting fund and
 4 township emergency services fund described in
 5 IC 36-8-13-4(a)(2);
 6 as applicable, may not exceed a rate determined by the
 7 formula under subsection (f).
 8 (3) STEP FOUR of subsection (c) applies to any petition the
 9 executive of the township subsequently submits after
 10 submitting an initial petition after December 31, 2025, under
 11 this section.
 12 (f) The rate limitation described in subsection (e)(2) shall be
 13 determined using the following formula:
 14 STEP ONE: Determine the sum of:
 15 (A) the rate certified by the department of local
 16 government finance for the current year for the
 17 township's:
 18 (i) township firefighting and emergency services
 19 fund under IC 36-8-13-4(a)(1); or
 20 (ii) the levies for the township firefighting fund and
 21 township emergency services fund described in
 22 IC 36-8-13-4(a)(2);
 23 as applicable; plus
 24 (B) the amount determined under STEP THREE of
 25 subsection (c).
 26 STEP TWO: Determine the lesser of:
 27 (A) thirty-hundredths (0.30); or
 28 (B) the STEP ONE result.
 29 SECTION 2. IC 36-1.5-4-13, AS AMENDED BY P.L.202-2013,
 30 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 UPON PASSAGE]: Sec. 13. (a) The legislative body of a political
 32 subdivision that receives a certified resolution under section 10 or 12
 33 of this chapter ~~may~~ **shall** do any of the following:
 34 (1) Adopt a resolution declining to participate in a proposed
 35 reorganization. **The resolution must detail why the political**
 36 **subdivision does not wish to participate in the**
 37 **reorganization.**
 38 (2) Adopt a substantially identical resolution proposing to
 39 participate in a proposed reorganization with the political
 40 subdivisions named in a resolution certified to the political
 41 subdivision.
 42 (3) Adopt a resolution proposing to participate in a proposed

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1 reorganization with political subdivisions that differ in part or in
 2 whole from the political subdivisions named in a resolution
 3 certified to the political subdivision.

4 (b) The clerk of the political subdivision adopting a resolution
 5 proposing a reorganization under this section shall certify the
 6 resolution to the clerk of each political subdivision named in the
 7 resolution.

8 SECTION 3. IC 36-1.5-4.1 IS ADDED TO THE INDIANA CODE
 9 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 10 UPON PASSAGE]:

11 **Chapter 4.1. Reorganization of Certain Designated Townships**

12 **Sec. 1. (a) This chapter does not apply to a township:**

- 13 (1) located in a county having a consolidated city; or
 14 (2) that, not later than June 30, 2027, has begun to
 15 consolidate with another:

16 (A) township under IC 36-6-1.5; or

17 (B) unit under IC 36-1.5-4.

18 (b) This chapter applies only to a designated township that
 19 satisfies all of the following criteria:

20 (1) At least eighty percent (80%) of the township's
 21 boundaries coincide with a municipality's boundaries.

22 (2) At least fifty-one percent (51%) of the township's
 23 population resides within the corporate boundaries of a
 24 municipality described in subdivision (1).

25 **Sec. 2. To the extent that other provisions in this article
 26 conflict with this chapter, this chapter controls.**

27 **Sec. 3. As used in this chapter, "department" means the
 28 department of local government finance.**

29 **Sec. 4. As used in this chapter, "designated township" has the
 30 meaning set forth in IC 36-6-1.7-3.**

31 **Sec. 5. As used in this chapter, "plan" or "plan of
 32 reorganization" means a plan of reorganization approved by the
 33 legislative body of a recipient municipality under this chapter.**

34 **Sec. 6. As used in this chapter, "recipient municipality" means
 35 a municipality that is named by a designated township in a
 36 resolution under section 14 of this chapter.**

37 **Sec. 7. As used in this chapter, "reorganization" means the
 38 dissolution of a designated township and the transfer of township
 39 property, functions, powers, and services to a municipality that is
 40 the recipient municipality.**

41 **Sec. 8. As used in this chapter, "township office" refers to any
 42 of the following:**

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- 1 (1) The office of township trustee elected as provided in
- 2 IC 36-6-4-2.
- 3 (2) The office of township assessor elected as provided in
- 4 IC 36-6-5-1 (if the office exists).
- 5 (3) The office of a member of the township board elected as
- 6 provided in IC 36-6-6-2.
- 7 Sec. 9. As used in this chapter, "township services" means the
- 8 following:
- 9 (1) Township assistance under IC 12-20 and IC 12-30-4.
- 10 (2) Provision of insulin to the poor under IC 12-20-16.
- 11 (3) Fire protection services under IC 36-8.
- 12 (4) Fence viewing under IC 32-26.
- 13 (5) Provision and maintenance of cemeteries under IC 23-14.
- 14 (6) Provision and maintenance of township parks and
- 15 community centers under IC 36-10.
- 16 (7) Destruction of detrimental plants, noxious weeds, and
- 17 rank vegetation under IC 15-16-8.
- 18 (8) Any other services required by statute to be provided by
- 19 a township.
- 20 Sec. 10. As used in this chapter, "township services district"
- 21 means a service district that is located within the boundaries of the
- 22 reorganized designated township in which the recipient
- 23 municipality imposes a township services district levy.
- 24 Sec. 11. As used in this chapter, "township services district
- 25 levy" means the budget, tax rate, and tax levy imposed by the
- 26 recipient municipality within the boundaries of a township services
- 27 district.
- 28 Sec. 12. (a) On January 1, 2029, each designated township that
- 29 meets the criteria described in section 1(b) of this chapter is
- 30 dissolved. All of the following occur:
- 31 (1) The term of office of an individual who holds a township
- 32 office ends on December 31, 2028. An election for a township
- 33 office shall not be held in 2029 or thereafter.
- 34 (2) The:
- 35 (A) powers and duties of the office of township trustee
- 36 are transferred to the executive of the recipient
- 37 municipality;
- 38 (B) legislative powers and duties of the office of
- 39 township board members are transferred to the
- 40 legislative body of the recipient municipality;
- 41 (C) fiscal powers and duties of the office of township
- 42 board members are transferred to the fiscal body of the

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1 recipient municipality; and
 2 (D) powers and duties of the township assessor (if the
 3 office exists) are transferred to the county assessor.
 4 (3) The boundaries of the dissolved township remain as the
 5 boundaries of the service area within which the recipient
 6 municipality provides township services.
 7 (4) If a designated township participates in a fire protection
 8 territory or fire protection district, the fire protection
 9 territory or fire protection district is unaffected by the
 10 reorganization and the area within the boundaries of the
 11 dissolved township remain a part of the fire protection
 12 territory or fire protection district after reorganization. The
 13 recipient municipality succeeds the designated township in
 14 the designated township's role as:
 15 (A) a participating unit that is not a provider unit in the
 16 fire protection territory; or
 17 (B) a participant in the fire protection district;
 18 for the area within the boundaries of the dissolved
 19 designated township.
 20 (5) The balance in the general fund of the designated
 21 township shall be transferred to the general fund of the
 22 recipient municipality.
 23 (6) The balance in the township assistance fund of a
 24 designated township shall be transferred to a township
 25 assistance fund established by the recipient municipality.
 26 (7) The balance of any other fund of the designated township
 27 shall be transferred to the fund of the recipient municipality
 28 that most closely corresponds to the fund of the designated
 29 township.
 30 (8) Subject to section 30 of this chapter, the property and
 31 liabilities of the designated township become the property
 32 and liabilities of the recipient municipality.
 33 (b) IC 36-1-8-5 does not apply to a balance referred to in
 34 subsection (a).
 35 Sec. 13. A designated township that is adjacent to a
 36 municipality may designate the municipality in a resolution under
 37 section 14 of this chapter. A township is not adjacent to a
 38 municipality if the township and municipality are connected by a
 39 strip of land that is less than one hundred fifty (150) feet wide.
 40 Sec. 14. (a) The legislative body of a designated township shall
 41 adopt a resolution not later than October 1, 2027, that:
 42 (1) proposes a reorganization; and

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1 (2) designates one (1) municipality that satisfies the criteria
 2 under section 13 of this chapter for reorganizing with the
 3 designated township.
 4 (b) The township trustee of the designated township shall
 5 certify the resolution to:
 6 (1) the county clerk; and
 7 (2) if the recipient municipality is a municipality, the clerk of
 8 the municipality.
 9 If the recipient municipality meets the criteria under section 13 of
 10 this chapter, the recipient municipality and the designated
 11 township shall appoint a joint board under section 16 of this
 12 chapter.
 13 Sec. 15. If a recipient municipality is named by two (2) or more
 14 designated townships in resolutions under section 14 of this
 15 chapter, the recipient municipality may:
 16 (1) appoint a single joint board under section 16 of this
 17 chapter; and
 18 (2) prepare and adopt a single plan of reorganization;
 19 to govern the reorganization of the townships, instead of
 20 appointing separate boards and adopting separate plans for each
 21 of the townships.
 22 Sec. 16. (a) A joint board shall consist of the following:
 23 (1) Two (2) members of the township board of each township
 24 participating in the reorganization, selected by the members
 25 of the township board.
 26 (2) Four (4) members of the legislative body of the designated
 27 municipality, selected by the members of the body.
 28 (3) The township trustee of each township participating in
 29 the reorganization.
 30 (4) The deputy township trustee or a full-time township
 31 employee of each township participating in the
 32 reorganization.
 33 The fiscal officer of the designated municipality, and other
 34 members of the bodies under subdivisions (1) and (2), shall serve
 35 as advisory, nonvoting members.
 36 (b) A majority of the voting members constitutes a quorum.
 37 Official action may only be taken by affirmative vote of at least a
 38 majority of members present at the meeting.
 39 (c) The members of a joint board serve without compensation.
 40 The members are entitled to reimbursement from the reorganizing
 41 township and recipient municipality for the necessary expenses
 42 incurred in the performance of their duties.

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- 1 (d) A joint board is subject to IC 5-14-1.5 and IC 5-14-3.
- 2 (e) The joint board shall prepare a reorganization plan not
- 3 later than March 1, 2028, for transferring the powers, duties, and
- 4 property of the designated township consistent with this chapter.
- 5 The joint board shall send the plan to the legislative body of the
- 6 recipient municipality for adoption.
- 7 (f) The legislative body of the recipient municipality may adopt
- 8 the plan as drafted or modify the plan before adoption.
- 9 Sec. 17. Elimination of a township office of a designated
- 10 township does not invalidate:
- 11 (1) any resolutions, fees, schedules, or other actions adopted
- 12 or taken by the township trustee or township assessor (if the
- 13 office exists) before January 1, 2029; or
- 14 (2) any appointments made by the township trustee or
- 15 township assessor (if the office exists) before January 1,
- 16 2029.
- 17 Sec. 18. (a) In 2028 and each year thereafter, the fiscal body of
- 18 the recipient municipality shall, in the manner provided by
- 19 IC 6-1.1-17, adopt a township services district levy for the ensuing
- 20 year.
- 21 (b) If a recipient municipality fails to adopt a township
- 22 services district levy, the township service district's most recently
- 23 approved township services levy is continued for the ensuing
- 24 budget year.
- 25 Sec. 19. (a) This section applies if a part of the reorganized
- 26 township is located outside the boundaries of the municipality.
- 27 (b) The municipality shall establish:
- 28 (1) an urban township services district consisting of the area
- 29 of the designated township that is located within the
- 30 boundaries of the municipality; and
- 31 (2) a rural township services district consisting of the area of
- 32 the designated township located outside the boundaries of the
- 33 municipality.
- 34 (c) Subject to subsection (d), a tax levied under this section
- 35 may be levied at:
- 36 (1) a uniform rate upon all taxable property within the
- 37 designated township; or
- 38 (2) different rates for the township service districts included
- 39 within the designated township, so long as a tax rate applies
- 40 uniformly to all of a township service district's taxable
- 41 property within the designated township.
- 42 (d) If a uniform tax rate is levied upon all taxable property

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1 within a designated township upon reorganization, different tax
2 rates may be levied for the township service districts included
3 within the designated township in subsequent years.

4 (e) Not later than October 1 of a year, the municipality shall
5 submit the township services district levy for the rural township
6 service district to the county fiscal body for its approval. Not later
7 than October 15 of the year, the county fiscal body shall review the
8 proposed township service district levy for the rural township
9 service district. The county fiscal body may reduce or modify but
10 not increase the proposed township service district levy.

11 (f) If:

12 (1) the municipality fails to adopt a township service district
13 levy; or

14 (2) a county fiscal body does not adopt the township service
15 district levy for a rural township district within the time
16 specified under subsection (c);

17 the township service district's most recent township service district
18 levy approved by the municipality or county, whichever is
19 appropriate, is continued for the ensuing budget year.

20 (g) A tax levied by the recipient municipality under this
21 chapter after December 31, 2028, shall:

22 (1) be in an amount sufficient for the recipient municipality
23 to provide township services within a township service
24 district; and

25 (2) include amounts necessary to continue payment of any
26 debt service or obligation incurred by the township before
27 January 1, 2029, in accordance with the terms of the debt
28 service or obligation incurred.

29 **Sec. 20.** For purposes of the property tax levy limits under
30 IC 6-1.1-18.5, a tax levied by a recipient municipality under this
31 chapter is included in the calculation of the maximum permissible
32 property tax levy for the recipient municipality. For property taxes
33 first due and payable in 2029, the recipient municipality's
34 maximum permissible ad valorem property tax levy under
35 IC 6-1.1-18.5 shall be increased by:

36 (1) the township's maximum permissible ad valorem
37 property tax levy under IC 6-1.1-18.5 for property taxes first
38 due and payable in 2028; multiplied by

39 (2) the maximum levy growth quotient under IC 6-1.1-18.5-2
40 for property taxes first due and payable in 2028.

41 The recipient municipality's maximum permissible ad valorem
42 property tax levy under IC 6-1.1-18.5 for property taxes first due

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1 and payable in 2028 as adjusted under this section shall be used in
2 the determination of the recipient municipality's maximum
3 permissible ad valorem property tax levy under IC 6-1.1-18.5 for
4 property taxes first due and payable in 2029 and thereafter.

5 Sec. 21. (a) The plan of reorganization governs the actions,
6 duties, and powers of the recipient municipality and the designated
7 township that are not specified by law.

8 (b) The plan of reorganization must be consistent with this
9 chapter and include at least the following:

10 (1) A description of the township services provided by the
11 recipient municipality and the service areas in which the
12 services will be offered.

13 (2) The disposition of the personnel, the agreements, the
14 assets, and, subject to section 29 of this chapter, the liabilities
15 of the designated township, including the terms and
16 conditions upon which the transfer of property and
17 personnel will be achieved.

18 (3) Any other matter that the joint board determines to be
19 necessary or appropriate or to include in the plan of
20 reorganization.

21 (c) When the plan of reorganization is submitted to the
22 recipient municipality by the joint board, the recipient
23 municipality shall post a copy of the plan of reorganization on the
24 website of the recipient municipality not more than seven (7) days
25 after receiving the plan of reorganization from the joint board. If
26 the plan of reorganization is amended, the recipient municipality
27 shall post the amended plan on the website of the recipient
28 municipality not later than seven (7) days after the amended plan
29 is adopted.

30 Sec. 22. The legislative body of the recipient municipality shall
31 certify the legislative body's final action on a plan of
32 reorganization or revised plan of reorganization, as modified by
33 the legislative body, in the manner prescribed by the department
34 of local government finance, to each of the following:

35 (1) The clerk of the circuit court and, if the recipient
36 municipality is a municipality, the clerk of the municipality.

37 (2) The county fiscal officer of each county in which the
38 designated township is located.

39 (3) The county recorder of each county in which the
40 designated township is located.

41 (4) The county voter registration office of each county in
42 which the designated township is located.

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1 **Sec. 23. The legislative body of the recipient municipality shall**
 2 **file a certified copy of the plan with each of the following at the**
 3 **same time certifications are made under section 22 of this chapter:**

- 4 **(1) The county recorder of each county in which a**
 5 **reorganizing political subdivision is located.**
 6 **(2) The department of local government finance.**
 7 **(3) The clerk of the circuit court.**

8 **Sec. 24. Each county recorder receiving a certification under**
 9 **sections 22 and 23 of this chapter shall record the certification and**
 10 **the plan of reorganization in the records of the county recorder**
 11 **without charge. The county recorder shall notify the county**
 12 **election board of each county in which the designated township is**
 13 **located.**

14 **Sec. 25. The designated township is reorganized under the**
 15 **conditions set forth in the plan of reorganization filed with the**
 16 **county recorder under this chapter.**

17 **Sec. 26. The department of local government finance is**
 18 **expressly directed to complete the duties assigned to it under**
 19 **IC 6-1.1-17-16 with respect to the submitted property tax levies,**
 20 **property tax rates, and budget as follows:**

21 **(1) For each budget year, not later than December 31 of the**
 22 **year preceding that budget year, unless a taxing unit in a**
 23 **county is issuing debt after December 1 in the year preceding**
 24 **the budget year or intends to file a shortfall appeal under**
 25 **IC 6-1.1-18.5-16.**

26 **(2) For each budget year, not later than January 15 of the**
 27 **budget year if a taxing unit in a county is issuing debt after**
 28 **December 1 in the year preceding the budget year or intends**
 29 **to file a shortfall appeal under IC 6-1.1-18.5-16.**

30 **Sec. 27. (a) This section applies to a reorganization under this**
 31 **chapter that involves:**

- 32 **(1) the recipient municipality; and**
 33 **(2) at least one (1) designated township;**

34 **all of which are participating units in the same fire protection**
 35 **territory on the date the reorganization plan is finally adopted**
 36 **under this chapter.**

37 **(b) The fiscal body of the recipient municipality may:**

- 38 **(1) establish an equipment replacement fund under**
 39 **IC 36-8-19-8.5 and impose a property tax for the fund as**
 40 **provided in IC 36-8-19-8.5; and**
 41 **(2) take any other action under IC 36-8-19-8.5 that may be**
 42 **taken under that section by a participating unit in a fire**

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1 protection territory.
 2 (c) If a recipient municipality establishes an equipment
 3 replacement fund under IC 36-8-19-8.5 as authorized by this
 4 section, the department of local government finance may adjust the
 5 maximum permissible ad valorem property tax levy that would
 6 otherwise apply to the recipient municipality in the same manner
 7 in which the department may adjust the maximum permissible ad
 8 valorem property tax levy of a civil taxing unit under
 9 IC 6-1.1-18.5-10.5 to meet the civil taxing unit's obligations to a fire
 10 protection territory established under IC 36-8-19.

11 Sec. 28. (a) A recipient municipality has the powers granted by
 12 statute to a designated township, including a power described in
 13 subsection (b).

14 (b) Except as provided in the plan of reorganization, a
 15 recipient municipality may do any of the following:

16 (1) Establish any fund that the designated township (either
 17 acting on its own or jointly with another political
 18 subdivision) was authorized to establish before January 1,
 19 2029.

20 (2) Impose any tax levy or adopt any tax that the designated
 21 township was authorized to impose or adopt before January
 22 1, 2029.

23 Sec. 29. A plan of reorganization may establish within the
 24 designated township, territories, or districts:

25 (1) in which specified services provided by the recipient
 26 municipality will be provided at different levels, quantities,
 27 or amounts; and

28 (2) in which the fees, charges, or taxes imposed by the
 29 recipient municipality will vary depending on the level,
 30 quantity, or amount of the services provided.

31 Sec. 30. The following apply:

32 (1) Indebtedness that was incurred by the recipient
 33 municipality or designated township before January 1, 2029:

34 (A) may not be imposed on taxpayers that were not
 35 responsible for payment of the indebtedness before
 36 January 1, 2029; and

37 (B) must be paid by the taxpayers that were responsible
 38 for payment of the indebtedness before January 1, 2029.

39 (2) Pension obligations existing as of January 1, 2029:

40 (A) may not be imposed on taxpayers that were not
 41 responsible for payment of the pension obligations
 42 before January 1, 2029; and

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1 (B) must be paid by the taxpayers that were responsible
2 for payment of the pension obligations before January
3 1, 2029.

4 **Sec. 31. The following apply to a reorganization under this**
5 **chapter:**

6 (1) Except as provided in subdivision (2):

7 (A) the recipient municipality is responsible after
8 December 31, 2028, for providing township services in
9 all areas of the designated township; and

10 (B) the recipient municipality retains the powers of the
11 designated township after December 31, 2028, in order
12 to provide township services as required by clause (A).

13 (2) Powers and duties of the recipient municipality may be
14 transferred as authorized in an interlocal cooperation
15 agreement approved under IC 36-1-7 or as authorized in a
16 cooperative agreement approved under IC 36-1.5-5.

17 (3) Section 28 of this chapter applies to the debt service levy
18 of the recipient municipality and to the department of local
19 government finance's determination of the new maximum
20 permissible ad valorem property tax levy for the recipient
21 municipality.

22 (4) The recipient municipality may not borrow money under
23 IC 36-6-6-14(b) or IC 36-6-6-14(c).

24 (5) The new maximum permissible ad valorem property tax
25 levy for the recipient municipality's firefighting and
26 emergency services fund under IC 36-8-13-4(a)(1) or the
27 combined levies for the firefighting fund and emergency
28 services fund described in IC 36-8-13-4(a)(2) is equal to:

29 (A) the result of:

30 (i) the maximum permissible ad valorem property
31 tax levy for the designated township's firefighting
32 and emergency services fund under
33 IC 36-8-13-4(a)(1) or the combined ad valorem
34 property tax levies for the township firefighting
35 fund and township emergency services fund
36 described in IC 36-8-13-4(a)(2), as applicable, in
37 2028; multiplied by

38 (ii) the maximum levy growth quotient applicable
39 for property taxes first due and payable in 2028;
40 plus

41 (B) any amounts borrowed by the designated township
42 under IC 36-6-6-14(b) or IC 36-6-6-14(c) in 2028.

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1 **Sec. 32. (a) Except as provided in subsections (c) through (d),**
2 **a political subdivision may not take an action described in**
3 **subsection (b) within a designated township after June 30, 2027.**

4 **(b) A political subdivision may not take any of the following**
5 **actions partially or wholly within a designated township after June**
6 **30, 2027, unless the recipient municipality agrees by adopting a**
7 **resolution:**

8 **(1) Initiate an annexation of territory.**

9 **(2) Establish a fire protection territory or fire protection**
10 **district.**

11 **(3) Extend water, sewer, or any other infrastructure to the**
12 **political subdivision.**

13 **(4) Expand zoning jurisdiction under IC 36-7-4-205.**

14 **(c) This chapter does not prohibit a recipient municipality**
15 **from taking an action under subsection (b) for the purpose of**
16 **implementing the plan of reorganization.**

17 **(d) A political subdivision may take an action described in**
18 **subsection (b) after December 31, 2028.**

19 **Sec. 33. (a) Except as otherwise provided in this section, until**
20 **the final plan of reorganization is approved by the legislative body**
21 **of the recipient municipality, the recipient municipality or**
22 **designated township may not promote a position on the**
23 **reorganization by doing any of the following:**

24 **(1) Using facilities or equipment, including mail and**
25 **messaging systems, owned by the recipient municipality or**
26 **designated township to promote a position on the**
27 **reorganization, unless equal access to the facilities or**
28 **equipment is given to persons with a position opposite to that**
29 **of the recipient municipality or designated township.**

30 **(2) Making an expenditure of money from a fund controlled**
31 **by the recipient municipality or designated township to**
32 **promote a position on the reorganization.**

33 **(3) Using an employee to promote a position on the**
34 **reorganization during the employee's normal working hours**
35 **or paid overtime, or otherwise compelling an employee to**
36 **promote a position on the public question at any time.**
37 **However, if a person described in subsection (c) is**
38 **advocating for or against a position on the reorganization or**
39 **discussing the reorganization as authorized under subsection**
40 **(c), an employee of the recipient municipality or designated**
41 **township may assist the person in presenting information on**
42 **the reorganization if requested to do so by the person**

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1 described in subsection (c).
2 However, this section does not prohibit an official or employee of
3 the recipient municipality or designated township from carrying
4 out duties with respect to a reorganization that are part of the
5 normal and regular conduct of the official's or employee's office or
6 agency, including the furnishing of factual information regarding
7 the reorganization in response to inquiries from any person.

8 (b) This subsection does not apply to:
9 (1) a personal expenditure to promote a position on a
10 reorganization by an employee of the recipient municipality
11 or designated township whose employment is governed by a
12 collective bargaining contract or an employment contract; or
13 (2) an expenditure to promote a position on a reorganization
14 by a person or an organization that has a contract or an
15 arrangement (whether formal or informal) with the recipient
16 municipality or designated township solely for the use of the
17 political subdivision's facilities.

18 A person or an organization that has a contract or arrangement
19 (whether formal or informal) with the recipient municipality or
20 designated township to provide goods or services to the recipient
21 municipality or township may not spend any money to promote a
22 position on the reorganization. A person or an organization that
23 violates this subsection commits a Class A infraction.

24 (c) Notwithstanding any other law, an elected or appointed
25 official of a recipient municipality or designated township may:
26 (1) personally advocate for or against a position on a
27 reorganization; or
28 (2) discuss the reorganization with any individual, group, or
29 organization or personally advocate for or against a position
30 on a reorganization before any individual, group, or
31 organization;

32 so long as it is not done by using public funds. Advocacy or
33 discussion allowed under this subsection is not considered a use of
34 public funds.

35 Sec. 34. Nothing in this chapter shall be construed:
36 (1) to constitute an annexation of a designated township by
37 a municipality under the provisions of this chapter; or
38 (2) as changing the corporate boundaries of a municipality
39 that is the recipient municipality of the dissolved designated
40 township.

41 SECTION 4. IC 36-6-1.5-5, AS AMENDED BY P.L.255-2013,
42 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 UPON PASSAGE]: Sec. 5. (a) The township trustees, with the
2 approval of a majority of the members of the township legislative body
3 of each township that wants to merge township governments under this
4 chapter, must comply with this section.

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

14 (c) The township legislative bodies may, **and a township**
15 **legislative body merging under IC 36-6-1.7 shall**, adopt the identical
16 resolutions approving the township government merger under this
17 chapter not later than ninety (90) days after the legislative body has
18 held the public hearing under subsection (b).

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

- 21 (1) the department of local government finance;
- 22 (2) the circuit court clerk; and
- 23 (3) the office of the secretary of state.

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

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

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

31 SECTION 5. IC 36-6-1.5-6, AS AMENDED BY P.L.255-2013,
32 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 UPON PASSAGE]: Sec. 6. (a) **This subsection does not apply to a**
34 **merger under IC 36-6-1.7.** The merger becomes effective on January
35 1 of the year following the adoption of the resolution approving the
36 merger of the townships.

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

41 SECTION 6. IC 36-6-1.5-8, AS ADDED BY P.L.240-2005,
42 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 UPON PASSAGE]: Sec. 8. (a) On the date a merger takes effect:
2 (1) the former township governments are abolished as separate
3 entities;
4 (2) each township subject to the merger retains its geographical
5 boundaries and its name;
6 (3) the territory of the new township government includes all the
7 territory that comprised the territories of the former township
8 governments before the merger;
9 (4) the agencies of the former township governments are
10 abolished;
11 (5) the functions of the abolished agencies are assigned to
12 agencies of the new township government;
13 (6) the:
14 (A) property;
15 (B) records;
16 (C) personnel;
17 (D) rights; and
18 (E) liabilities;
19 related to the functions of the abolished agencies are assigned to
20 agencies of the new township government; and
21 (7) **Subject to subsection (b)**, any bonds and other indebtedness
22 of, or assumed by, the former township governments are
23 transferred to the new township government.
24 **(b) This subsection applies to a merger under IC 36-6-1.6.**
25 **Indebtedness that was incurred by each former township**
26 **government prior to the merger under IC 36-6-1.6:**
27 **(1) may not be imposed on taxpayers that were not**
28 **responsible for payment of the indebtedness before the**
29 **merger; and**
30 **(2) must be paid by the taxpayers that were responsible for**
31 **payment of the indebtedness before the merger.**
32 SECTION 7. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013,
33 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers
35 of the new township government shall:
36 (1) obtain from the department of local government finance
37 approval under IC 6-1.1-18.5-7 of:
38 (A) a budget;
39 (B) an ad valorem property tax levy; and
40 (C) a property tax rate;
41 (2) fix the annual budget under IC 6-1.1-17;
42 (3) impose a property tax levy; and

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1 (4) take any action necessary to ensure the collection of fees and
2 other revenue;
3 for the new township government for the budget year following the
4 year the officers take office.

5 (b) The resolutions approving the township government merger
6 under this chapter must specify the amount (if any) of the decrease that
7 the department of local government finance shall make to the
8 maximum permissible property tax levies, maximum permissible
9 property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of
10 the new township to:

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

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

16 (c) The fiscal body of the new township shall determine and certify
17 to the department of local government finance the amount of the
18 adjustment (if any) under subsection (b). The amount of the adjustment
19 (if any) to be made under subsection (b) must comply with the
20 resolutions approving the township government merger.

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

23 SECTION 8. IC 36-6-1.6 IS REPEALED [EFFECTIVE UPON
24 PASSAGE]. (Dissolution of Township Government Merger).

25 SECTION 9. IC 36-6-1.7 IS ADDED TO THE INDIANA CODE
26 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
27 UPON PASSAGE]:

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

29 **Sec. 1. This chapter does not apply to a county having a**
30 **consolidated city.**

31 **Sec. 2. As used in this chapter, "department" means the**
32 **department of local government finance.**

33 **Sec. 3. As used in this chapter, "designated township" means**
34 **a township government that has at least four (4) points assigned by**
35 **the department under section 9 of this chapter.**

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

40 **Sec. 5. As used in this chapter, "recipient township" means a**
41 **township government that has not more than three (3) points**
42 **assigned by the department under section 9 of this chapter.**

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1 **Sec. 6. (a)** As used in this chapter, "state agency" means an
2 authority, board, branch, commission, committee, department,
3 division, or other instrumentality of the executive, including the
4 administrative department of state government.

5 **(b)** The term does not include the following:

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

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

12 **(b)** Any state agency having:

- 13 **(1)** data; or
- 14 **(2)** information relevant to developing the data;

15 required to prepare the list under section 9 of this chapter, as
16 determined by the department, shall provide the information to the
17 department in a timely manner.

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

20 **(1)** Two (2) points if a township government did not provide
21 township assistance in calendar years 2023 and 2024 as
22 provided in the annual reports submitted under
23 IC 12-20-28-3 to the state board of accounts. The state board
24 of accounts shall provide this information to the department.

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

30 **(A)** the township government does not allocate funds for
31 fire protection or emergency medical services;

32 **(B)** the township government is not a provider unit in a
33 fire protection territory; or

34 **(C)** at least seventy-five percent (75%) of the non-capital
35 and non-debt service expenses expended from:

36 **(i)** the township government's firefighting and
37 emergency services fund or the firefighting fund
38 and emergency services fund under IC 36-8-13-4;
39 or

40 **(ii)** the fire protection territory fund under
41 IC 36-8-19-8, if the township government is a
42 provider unit in a fire protection territory;

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- 1 were payments to other governmental units, a volunteer
- 2 fire department, or an independent fire company.
- 3 **(3) One (1) point for each year that a township government**
- 4 **did not file an annual finance report with the state board of**
- 5 **accounts in 2023 or 2024.**
- 6 **(4) One (1) point for each year a township government did**
- 7 **not file all required monthly upload reports as required by**
- 8 **directive of the state board of accounts in 2024 or 2025.**
- 9 **(5) One (1) point if the township's annual appropriations and**
- 10 **annual tax levy for 2023 were continued for the 2024 budget**
- 11 **year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**
- 12 **(6) One (1) point if the township's annual appropriations and**
- 13 **annual tax levy for 2024 were continued for the 2025 budget**
- 14 **year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**
- 15 **(7) One (1) point if the sum of township assistance**
- 16 **applications received by the township government in 2023**
- 17 **and 2024 is less than twenty-four (24) township assistance**
- 18 **applications as provided in the annual reports submitted**
- 19 **under IC 12-20-28-3 to the state board of accounts. The state**
- 20 **board of accounts shall provide this information to the**
- 21 **department.**
- 22 **(8) One (1) point for a township government that has a**
- 23 **certified budget of less than one hundred thousand dollars**
- 24 **(\$100,000) for calendar year 2025.**
- 25 **(9) A maximum of one (1) point if:**
- 26 **(A) a township did not have a candidate on the election**
- 27 **ballot for the office of township trustee in either the**
- 28 **2018 or 2022 general election; or**
- 29 **(B) a vacancy on July 1, 2026, in the position of township**
- 30 **trustee has been vacant for at least thirty (30) calendar**
- 31 **days.**
- 32 **However, a point may not be assigned to a township under**
- 33 **clause (A) if the township did not have a candidate on the**
- 34 **ballot in the 2018 or 2022 general election for the office of**
- 35 **township trustee and the office was timely filled under**
- 36 **IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the**
- 37 **date of the first meeting of the township board that is**
- 38 **required under IC 36-6-6-7 in the year following the general**
- 39 **election.**
- 40 **(10) A maximum of one (1) point if:**
- 41 **(A) a township did not have a candidate on the election**
- 42 **ballot for all offices of the township board in either the**

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1 **2018 or 2022 general election; or**
2 **(B) on July 1, 2026, there is at least one (1) vacancy on**
3 **the township board that has been vacant for at least**
4 **thirty (30) calendar days.**

5 **However, a point may not be assigned to a township under**
6 **clause (A) if the township did not have a candidate on the**
7 **ballot in the 2018 or 2022 general election for at least one (1)**
8 **township board member office and the office was timely**
9 **filled under IC 3-13-10 or IC 3-13-11 (whichever is**
10 **applicable) before the date of the first meeting that is**
11 **required under IC 36-6-6-7 in the year following the general**
12 **election.**

13 **Sec. 9. (a) The department shall:**

- 14 **(1) assign points under section 8(1) through 8(10) of this**
- 15 **chapter for each township government; and**
- 16 **(2) determine the sum of points for each township**
- 17 **government. A township assigned at least four (4) points is**
- 18 **considered a designated township.**

19 **(b) The department shall prepare a list of townships**
20 **organized:**

- 21 **(1) by county; and**
- 22 **(2) in descending order of the townships in the county having**
- 23 **the most points to the townships in the county having the**
- 24 **least points.**

25 **(c) The list prepared under subsection (b) shall specify which**
26 **designated township satisfies all of the following criteria:**

- 27 **(1) At least eighty percent (80%) of the township's**
- 28 **boundaries coincide with a municipality's boundaries.**
- 29 **(2) At least fifty-one percent (51%) of the township's**
- 30 **population resides within the corporate boundaries of a**
- 31 **municipality described in subdivision (1).**

32 **(d) Not later than December 31, 2026, the department shall:**

- 33 **(1) submit the list to the legislative council in an electronic**
- 34 **format under IC 5-14-6; and**
- 35 **(2) post the list on the department's website.**

36 **Sec. 10. (a) Not later than March 31, 2027, a township that has**
37 **been assigned four (4) or more points may file a petition with the**
38 **department to reconsider and amend the township's point total on**
39 **the grounds that the point total is incorrect or because compliance**
40 **with a requirement set forth in section 8(1) through 8(10) of this**
41 **chapter was not possible due to a disaster (as defined in**
42 **IC 10-14-3-1) that significantly disrupted operations and reporting**

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1 requirements of the township and the township was assigned a
2 point by the department under section 8 of this chapter. The
3 petition must be accompanied by evidence supporting the grounds
4 for the petition.

5 (b) Not later than June 30, 2027, the department shall issue a
6 written determination on all petitions received by the department.
7 The department's determination on a petition is final and
8 conclusive and may not be appealed.

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

11 (b) Not later than July 1, 2027, the department shall:

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

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

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

18 (b) The department shall post on the department's website
19 each:

20 (1) petition filed under section 10(a) of this chapter; and

21 (2) written determination issued by the department under
22 section 10(b) of this chapter.

23 Sec. 13. A designated township:

24 (1) that satisfies the criteria specified in section 9(c) of this
25 chapter shall reorganize in accordance with IC 36-1.5-4.1;
26 and

27 (2) that does not satisfy the criteria specified in section 9(c)
28 of this chapter shall, except as otherwise provided, merge
29 with another township in accordance with section 14 of this
30 chapter.

31 Sec. 14. Using the process set forth in IC 36-6-1.5, each
32 designated township, excluding any township that has commenced
33 a merger or consolidation under IC 36-1.5-4 or IC 36-6-1.5 with
34 another unit before July 1, 2027, must merge with at least one (1)
35 other township government in the county. After all township
36 mergers in accordance with this section are complete, a county
37 must have at least two (2) townships. The following requirements
38 apply to each merger:

39 (1) Except as provided in subdivision (2), at least one (1)
40 township government that merges with a designated
41 township must be a recipient township.

42 (2) If all townships in a county are designated townships, the

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1 county executive shall select two (2) of the designated
2 townships participating in the merger to form a new
3 township government to perform the functions of a recipient
4 township.

5 (3) The merger must satisfy the contiguity requirements set
6 forth in IC 36-6-1.5-4.

7 Sec. 15. Not later than August 1, 2027, the county executive
8 body shall conduct a public meeting of all township trustees within
9 the county to discuss the merger.

10 Sec. 16. (a) The county executive shall determine which
11 township governments will merge. The county executive's decision
12 shall:

13 (1) take into account the wishes of the designated townships
14 and recipient townships; and

15 (2) comply with the requirements of section 14 of this
16 chapter.

17 (b) Not later than October 1, 2027, the county executive shall
18 adopt a resolution that names the township governments that will
19 merge.

20 (c) The new township government shall certify the final action
21 in the manner prescribed by the department to each of the
22 following:

23 (1) The county legislative body.

24 (2) The county executive body.

25 (3) The clerk of the circuit court.

26 (4) The county fiscal officer.

27 (5) The county recorder.

28 (6) The county voter registration office.

29 (7) The secretary of state's office.

30 Sec. 17. (a) Not later than February 28, 2028, the following
31 must be submitted to the department:

32 (1) The resolutions adopted by the participating townships
33 and submitted by the township trustees under
34 IC 36-6-1.5-5(d).

35 (2) The estimated budget and proposed tax rate and tax levy
36 of the new township government for the 2029 budget year,
37 submitted by the township trustee of the recipient township.

38 (b) The information under subsection (a) shall be submitted on
39 any forms prescribed by the department for a merger under
40 IC 36-6-1.5-12.

41 Sec. 18. The department shall certify a new township
42 government's budget, tax rate, and levy as set forth in

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IC 6-1.1-17-16.

Sec. 19. All township government mergers under this chapter must be effective not later than January 1, 2029.

Sec. 20. The new township government shall pay all costs associated with the merger.

Sec. 21. After the effective date of a merger under this chapter and not later than December 31, 2030, the new township government shall consist of the following:

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

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

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

shall serve as the executive of the new township government.

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

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

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

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

Sec. 22. Notwithstanding IC 36-6-1.5-8, a township merger under this chapter does not affect the office of township assessor. After a merger, the township assessor remains the elected township assessor for the territory within the geographical boundaries of the township assessor's former township. Only voters residing within the boundaries of the township assessor's former township may elect the office of the township assessor.

Sec. 23. A township trustee and township board of the new township government shall be elected in the general election in

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2030 in accordance with IC 36-6-6-2.1 and IC 36-6-6-3. A township assessor, if any, shall be elected only for the area within the geographical boundaries of the township assessor's former township under IC 36-6-5-1.

Sec. 24. (a) Each county executive body shall prepare a report containing the following information:

- (1) The number of townships in the county as of January 1, 2027.
- (2) The number of townships in the county after mergers are carried out under this chapter.
- (3) A map of the townships in the county as of January 1, 2027.
- (4) A map of the townships after mergers are carried out under this chapter.
- (5) An explanation of which townships are to merge.
- (6) An explanation of how the mergers will impact fire protection operations and services within the county.
- (7) An explanation of how the mergers will impact emergency medical service operations and coverage within the county.
- (8) An explanation of any cost savings that will be realized as a result of the mergers.

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

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

SECTION 10. IC 36-6-4-21 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. (a) As used in this section, "department" refers to the department of local government finance.

(b) Beginning in 2026, and each year thereafter, each township trustee shall submit, using the computer gateway established by the office of technology, the following information in a pre-budget survey prescribed by the department, in consultation with the department of homeland security:

- (1) Whether the township operates a fire department, including a volunteer fire department, and, if so, the name of the fire department operated by the township.
- (2) Whether the township participates in a fire territory under IC 36-8-19, and, if so, the name of the unit that is the

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- 1 provider unit.
- 2 (3) Whether the township participates in a fire protection
- 3 district under IC 36-8-11, and, if so, the name of the fire
- 4 department.
- 5 (4) Whether the township has an agreement with another
- 6 unit to provide fire protection in a manner other than
- 7 described in subdivisions (1) through (3), and the name of
- 8 each unit that participates in the agreement.
- 9 (5) Whether fire protection is provided by a municipality,
- 10 and, if so, the name of the municipality.
- 11 (6) Contact information for each fire department or provider
- 12 unit described in subdivisions (1) through (5).
- 13 (7) The types of emergency services provided by each fire
- 14 department or provider unit described in subdivisions (1)
- 15 through (5).
- 16 (8) Any information prescribed by the department, in
- 17 consultation with the department of homeland security
- 18 necessary for the department of homeland security to comply
- 19 with subsection (d).
- 20 (c) The department shall compile the information provided to
- 21 the department under subsection (b) and provide the information
- 22 to the department of homeland security.
- 23 (d) The department of homeland security shall use the
- 24 information provided by the department under subsection (c) to
- 25 ascertain the following information:
- 26 (1) The entity that provides fire protection for each
- 27 township.
- 28 (2) Where each fire department and provider unit is located.
- 29 (3) The service area for each fire department or fire
- 30 territory.
- 31 (4) Whether the fire service provided within the township is
- 32 provided by a professional or volunteer fire department.
- 33 (5) The types of emergency services provided in each
- 34 township.
- 35 (6) Contact information for each fire department and
- 36 provider unit that provides fire and emergency services in
- 37 the township, including the following information:
- 38 (A) The contact name and address.
- 39 (B) The telephone number.
- 40 (C) The electronic mail address.
- 41 (7) Any other information the department of homeland
- 42 security deems necessary.

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1 **(e) The information described in subsection (d) shall be made**
 2 **available on the department of homeland security's website and**
 3 **made available in a machine readable format.**

4 SECTION 11. IC 36-6-5-1, AS AMENDED BY P.L.167-2015,
 5 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 UPON PASSAGE]: Sec. 1. (a) Subject to subsection (g), before 2009,
 7 a township assessor shall be elected under IC 3-10-2-13 by the voters
 8 of each township:

9 (1) having:

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

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

13 (2) in which the number of parcels of real property on January 1,
 14 2008, is at least fifteen thousand (15,000).

15 (b) Subject to subsection (g), before 2009, a township assessor
 16 shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in
 17 each township:

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

20 (A) the legislative body of the township, by resolution,
 21 declares that the office of township assessor is necessary;
 22 and

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

26 (2) in which the number of parcels of real property on January 1,
 27 2008, is at least fifteen thousand (15,000).

28 (c) Subject to subsection (g), a township government that is
 29 created by merger under IC 36-6-1.5 shall elect only one (1) township
 30 assessor under this section. **However, if a township government is**
 31 **created by merger under IC 36-6-1.7, the merger does not affect**
 32 **the office of township assessor. The voters of each township having**
 33 **a township assessor before the merger is effective shall continue to**
 34 **elect one (1) township assessor after the merger is effective. The**
 35 **elected township assessor shall perform all assessing duties within**
 36 **the geographical boundaries of the township assessor's former**
 37 **township.**

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

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

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1 (2) the transfer to the county assessor of the assessment duties
2 prescribed by IC 6-1.1 is disapproved in the referendum under
3 IC 36-2-15.

4 (e) The township assessor must reside within the township as
5 provided in Article 6, Section 6 of the Constitution of the State of
6 Indiana. The assessor forfeits office if the assessor ceases to be a
7 resident of the township.

8 (f) The term of office of a township assessor is four (4) years,
9 beginning January 1 after election and continuing until a successor is
10 elected and qualified. However, the term of office of a township
11 assessor elected at a general election in which no other township
12 officer is elected ends on December 31 after the next election in which
13 any other township officer is elected.

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

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

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

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

26 SECTION 12. IC 36-6-2.1, AS ADDED BY P.L.240-2005,
27 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 UPON PASSAGE]: Sec. 2.1. ~~(a) This section applies if township
29 governments merge under IC 36-6-1.5.~~

30 ~~(b) (a) This subsection does not apply to a township
31 government merger under IC 36-6-1.7.~~ If two (2) township
32 governments merge, the resulting merged township government shall
33 elect a three (3) member township board. The voters of the resulting
34 merged township government shall elect all the members of the
35 township board. One (1) member must reside within the boundaries of
36 each of the township governments that merged.

37 ~~(c) (b) This subsection does not apply to a township
38 government merger under IC 36-6-1.7.~~ If at least three (3) township
39 governments merge, the resulting merged township government shall
40 elect a township board that has the same number of members as the
41 number of township governments that merged. The voters of the
42 resulting merged township shall elect all the members of the township

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1 board. One (1) township board member must reside within the
2 boundaries of each of the townships that merged.

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

8 SECTION 13. IC 36-6-6-3, AS AMENDED BY P.L.240-2005,
9 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 UPON PASSAGE]: Sec. 3. (a) This subsection applies to townships in
11 a county containing a consolidated city. One (1) member of the
12 legislative body must reside within each legislative body district. If a
13 member of the legislative body ceases to be a resident of the district
14 from which the member was elected, the office becomes vacant.

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

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

21 (1) is created by a merger of township governments under
22 IC 36-6-1.5; and

23 (2) elects a township board under section ~~2.1~~ **2.1(a) or 2.1(b)** of
24 this chapter.

25 One (1) member of the legislative body must reside within the
26 boundaries of each of the former townships that merged. If a member
27 of the legislative body ceases to be a resident of that former township,
28 the office becomes vacant.

29 **(d) This subsection applies to a township government that:**

30 **(1) is created by a merger of township governments under**
31 **IC 36-6-1.7; and**

32 **(2) elects a township board under section 2.1(c) of this**
33 **chapter.**

34 **All members are elected at large by all voters within the merged**
35 **township. If a member of the legislative body ceases to be a**
36 **resident of the merged township, the office becomes vacant.**

37 SECTION 14. IC 36-6-6-4, AS AMENDED BY P.L.159-2021,
38 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: Sec. 4. (a) Except as provided in subsections (b)
40 and (c), two (2) members of the legislative body constitute a quorum.

41 (b) ~~Before January 1, 2017, four (4) members of the legislative~~
42 ~~body in a county containing a consolidated city constitute a quorum.~~

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1 ~~After December 31, 2016~~, Three (3) members of the legislative body
2 in a county having a consolidated city constitute a quorum.

3 (c) This subsection applies to a township government that:
4 (1) is created by a merger of township governments under
5 IC 36-6-1.5 (**excluding a township that merges under**
6 **IC 36-6-1.7**); and
7 (2) elects the township legislative body under section 2.1 of this
8 chapter.

9 A majority of the members of the township legislative body constitute
10 a quorum. If a township legislative body has an even number of
11 members, the township executive shall serve by virtue of office as a
12 member of the township legislative body for the purpose of casting the
13 deciding vote to break a tie.

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

21 SECTION 15. **An emergency is declared for this act.**

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