

HOUSE BILL No. 1233

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-10; IC 3-11-2-12; IC 6-1.1; IC 12-7-2-46.3; IC 12-20; IC 15-16-7-4; IC 36-2; IC 36-5-1.1; IC 36-6; IC 36-6.1; IC 36-8; IC 36-12-1-15.

Synopsis: Local government reorganization. Provides that on January 1, 2027, in all counties except Marion County, the following occur: (1) Township government is dissolved. (2) The county executive assumes the powers and duties of township trustees with regard to fire protection and emergency services (fire services). (3) An elected county trustee assumes the powers and duties of township trustees regarding township assistance. Specifies that, on January 1, 2027, the following occur: (1) All fire protection districts and fire protection territories are dissolved. (2) Fire services are provided in accordance with a county fire protection and emergency medical services plan (county plan). (3) The county emergency management director is responsible for the day to day operations of administering the county plan. Provides that all incorporated towns with a population of less than 1,000 are required: (1) to report not later than November 1, 2025, and every November 1 every four years thereafter as to the services provided to residents, and operating costs; and (2) to be dissolved by the county legislative body if the town's operating costs exceed the expenditures for delivery of services to residents.

Effective: July 1, 2025.

Engleman

January 9, 2025, read first time and referred to Committee on Local Government.



First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

HOUSE BILL No. 1233

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 3-10-1-19, AS AMENDED BY P.L.227-2023,
2 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2025]: Sec. 19. (a) The ballot for a primary election shall be
4 printed in substantially the form described in this section for all the
5 offices for which candidates have qualified under IC 3-8.
6 (b) The following shall be printed as the heading for the ballot for
7 a political party:
8 "OFFICIAL PRIMARY BALLOT
9 _____ Party (insert the name of the political party)".
10 (c) The following shall be printed immediately below the heading
11 required by subsection (b) or be posted in each voting booth as
12 provided in IC 3-11-2-8(b):
13 (1) For paper ballots, print: To vote for a person, make a voting
14 mark (X or ✓) on or in the box before the person's name in the
15 proper column.
16 (2) For optical scan ballots, print: To vote for a person, darken or
17 shade in the circle, oval, or square (or draw a line to connect the



- 1 arrow) that precedes the person's name in the proper column.
 2 (3) For optical scan ballots that do not contain a candidate's name,
 3 print: To vote for a person, darken or shade in the oval that
 4 precedes the number assigned to the person's name in the proper
 5 column.
 6 (4) For electronic voting systems, print: To vote for a person,
 7 touch the screen (or press the button) in the location indicated.
 8 (d) Local public questions shall be placed on the primary election
 9 ballot after the heading and the voting instructions described in
 10 subsection (c) (if the instructions are printed on the ballot) and before
 11 the offices described in subsection (g).
 12 (e) The local public questions described in subsection (d) shall be
 13 placed as follows:
 14 (1) In a separate column on the ballot if voting is by paper ballot.
 15 (2) After the heading and the voting instructions described in
 16 subsection (c) (if the instructions are printed on the ballot) and
 17 before the offices described in subsection (g), in the form
 18 specified in IC 3-11-13-11 if voting is by ballot card.
 19 (3) As provided by either of the following if voting is by an
 20 electronic voting system:
 21 (A) On a separate screen for a public question.
 22 (B) After the heading and the voting instructions described in
 23 subsection (c) (if the instructions are printed on the ballot) and
 24 before the offices described in subsection (g), in the form
 25 specified in IC 3-11-14-3.5.
 26 (f) A public question shall be placed on the primary election ballot
 27 in the following form:
 28 (The explanatory text for the public question,
 29 if required by law.)
 30 "Shall (insert public question)?"
 31 YES
 32 NO
 33 (g) The offices with candidates for nomination shall be placed on
 34 the primary election ballot in the following order:
 35 (1) Federal and state offices:
 36 (A) President of the United States.
 37 (B) United States Senator.
 38 (C) Governor.
 39 (D) United States Representative.
 40 (2) Legislative offices:
 41 (A) State senator.
 42 (B) State representative.



- 1 (3) Circuit offices and county judicial offices:
 2 (A) Judge of the circuit court, and unless otherwise specified
 3 under IC 33, with each division separate if there is more than
 4 one (1) judge of the circuit court.
 5 (B) Judge of the superior court, and unless otherwise specified
 6 under IC 33, with each division separate if there is more than
 7 one (1) judge of the superior court.
 8 (C) Judge of the probate court.
 9 (D) Prosecuting attorney.
 10 (E) Circuit court clerk.
 11 (4) County offices:
 12 (A) County auditor.
 13 (B) County recorder.
 14 (C) County treasurer.
 15 (D) County sheriff.
 16 (E) County coroner.
 17 (F) County surveyor.
 18 (G) County assessor.
 19 (H) County commissioner.
 20 (I) County council member.
 21 **(J) County trustee (for elections in 2026 and thereafter).**
 22 (5) Township offices:
 23 (A) Township assessor (only in a township referred to in
 24 IC 36-6-5-1(d)). **This clause does not apply to elections in**
 25 **2026 and thereafter.**
 26 (B) Township trustee. **This clause does not apply to elections**
 27 **in 2026 and thereafter in a county not having a**
 28 **consolidated city.**
 29 (C) Township board member. **This clause does not apply to**
 30 **elections in 2026 and thereafter in a county not having a**
 31 **consolidated city.**
 32 (D) Judge of the small claims court.
 33 (E) Constable of the small claims court.
 34 (6) City offices:
 35 (A) Mayor.
 36 (B) Clerk or clerk-treasurer.
 37 (C) Judge of the city court.
 38 (D) City-county council member or common council member.
 39 (7) Town offices:
 40 (A) Clerk-treasurer.
 41 (B) Judge of the town court.
 42 (C) Town council member.



1 (h) The political party offices with candidates for election shall be
 2 placed on the primary election ballot in the following order after the
 3 offices described in subsection (g):

- 4 (1) Precinct committeeman.
 5 (2) State convention delegate.

6 (i) The local offices to be elected at the primary election shall be
 7 placed on the primary election ballot after the offices described in
 8 subsection (h).

9 (j) The offices described in subsection (i) shall be placed as follows:

- 10 (1) In a separate column on the ballot if voting is by paper ballot.
 11 (2) After the offices described in subsection (h) in the form
 12 specified in IC 3-11-13-11 if voting is by ballot card.

13 (3) Either:

- 14 (A) on a separate screen for each office or public question; or
 15 (B) after the offices described in subsection (h) in the form
 16 specified in IC 3-11-14-3.5;

17 if voting is by an electronic voting system.

18 (k) If no candidate has filed to run for an office on the primary ballot
 19 then the county election board may print "NO CANDIDATE FILED"
 20 in the place on the ballot where a candidate's name would have been
 21 printed.

22 SECTION 2. IC 3-10-2-13, AS AMENDED BY P.L.278-2019,
 23 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2025]: Sec. 13. The following public officials shall be elected
 25 at the general election before their terms of office expire and every four
 26 (4) years thereafter:

- 27 (1) Clerk of the circuit court.
 28 (2) County auditor.
 29 (3) County recorder.
 30 (4) County treasurer.
 31 (5) County sheriff.
 32 (6) County coroner.
 33 (7) County surveyor.
 34 (8) County assessor.
 35 (9) County commissioner.
 36 (10) County council member.
 37 **(11) County trustee (for elections in 2026 and thereafter).**
 38 **(~~11~~) (12) Township trustee. This subdivision does not apply to**
 39 **elections in 2026 and thereafter in a county not having a**
 40 **consolidated city.**
 41 **(~~12~~) (13) Township board member. This subdivision does not**
 42 **apply to elections in 2026 and thereafter in a county not**



1 **having a consolidated city.**

2 ~~(13)~~ **(14)** Township assessor (only in a township referred to in
3 IC 36-6-5-1(d)). **This subdivision does not apply to elections in**
4 **2026 and thereafter.**

5 ~~(14)~~ **(15)** Judge of a small claims court.

6 ~~(15)~~ **(16)** Constable of a small claims court.

7 SECTION 3. IC 3-11-2-12, AS AMENDED BY P.L.227-2023,
8 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2025]: Sec. 12. (a) The following offices shall be placed on
10 the general election ballot in the following order after the public
11 questions described in section 10(a) of this chapter:

12 (1) Federal and state offices:

13 (A) President and Vice President of the United States.

14 (B) United States Senator.

15 (C) Governor and lieutenant governor.

16 (D) Secretary of state.

17 (E) Auditor of state.

18 (F) Treasurer of state.

19 (G) Attorney general.

20 (H) United States Representative. If an election to fill a
21 vacancy in an office of United States Representative under
22 IC 3-10-8 is held on the same day as the election for the next
23 term of the same office, the ballot shall list the election to fill
24 the vacancy in the office immediately after the election for the
25 next term of the office.

26 (2) Legislative offices:

27 (A) State senator.

28 (B) State representative.

29 (3) Circuit offices and county judicial offices:

30 (A) Judge of the circuit court, and unless otherwise specified
31 under IC 33, with each division separate if there is more than
32 one (1) judge of the circuit court.

33 (B) Judge of the superior court, and unless otherwise specified
34 under IC 33, with each division separate if there is more than
35 one (1) judge of the superior court.

36 (C) Judge of the probate court.

37 (D) Prosecuting attorney.

38 (E) Clerk of the circuit court.

39 (4) County offices:

40 (A) County auditor.

41 (B) County recorder.

42 (C) County treasurer.



- 1 (D) County sheriff.
 2 (E) County coroner.
 3 (F) County surveyor.
 4 (G) County assessor.
 5 (H) County commissioner.
 6 (I) County council member.
 7 **(J) County trustee (for elections in 2026 and thereafter).**
 8 (5) Township offices:
 9 (A) Township assessor (only in a township referred to in
 10 IC 36-6-5-1(d)). **This clause does not apply to elections in**
 11 **2026 and thereafter.**
 12 (B) Township trustee. **This clause does not apply to elections**
 13 **in 2026 and thereafter in a county not having a**
 14 **consolidated city.**
 15 (C) Township board member. **This clause does not apply to**
 16 **elections in 2026 and thereafter in a county not having a**
 17 **consolidated city.**
 18 (D) Judge of the small claims court.
 19 (E) Constable of the small claims court.
 20 (6) City offices:
 21 (A) Mayor.
 22 (B) Clerk or clerk-treasurer.
 23 (C) Judge of the city court.
 24 (D) City-county council member or common council member.
 25 (7) Town offices:
 26 (A) Clerk-treasurer.
 27 (B) Judge of the town court.
 28 (C) Town council member.
 29 (b) If a major political party does not nominate a candidate for an
 30 office on a general, municipal, or special election ballot then the county
 31 election board may print "NO CANDIDATE FILED" in the place on
 32 the ballot where the name of the major political party's nominee would
 33 be printed.
 34 SECTION 4. IC 6-1.1-17-3, AS AMENDED BY P.L.220-2021,
 35 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2025]: Sec. 3. (a) The proper officers of a political subdivision
 37 shall formulate its estimated budget and its proposed tax rate and tax
 38 levy on the form prescribed by the department of local government
 39 finance and approved by the state board of accounts. In formulating a
 40 political subdivision's estimated budget under this section, the proper
 41 officers of the political subdivision must consider the net property tax
 42 revenue that will be collected by the political subdivision during the



1 ensuing year, after taking into account the estimate by the department
2 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
3 which the political subdivision's distribution of property taxes will be
4 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after
5 taking into account the estimate by the department of local government
6 finance under section 0.7 of this chapter of the maximum amount of net
7 property tax revenue and miscellaneous revenue that the political
8 subdivision will receive in the ensuing year, and after taking into
9 account all payments for debt service obligations that are to be made
10 by the political subdivision during the ensuing year. The political
11 subdivision or appropriate fiscal body, if the political subdivision is
12 subject to section 20 of this chapter, shall submit the following
13 information to the department's computer gateway:

- 14 (1) The estimated budget.
- 15 (2) The estimated maximum permissible levy, as provided by the
16 department under IC 6-1.1-18.5-24.
- 17 (3) The current and proposed tax levies of each fund.
- 18 (4) The percentage change between the current and proposed tax
19 levies of each fund.
- 20 (5) The amount by which the political subdivision's distribution
21 of property taxes may be reduced by credits granted under
22 IC 6-1.1-20.6, as estimated by the department of local government
23 finance under IC 6-1.1-20.6-11.1.
- 24 (6) The amounts of excessive levy appeals to be requested.
- 25 (7) The time and place at which the political subdivision or
26 appropriate fiscal body will hold a public hearing on the items
27 described in subdivisions (1) through (6).
- 28 (8) The time and place at which the political subdivision or
29 appropriate fiscal body will meet to fix the budget, tax rate, and
30 levy under section 5 of this chapter.
- 31 (9) The date, time, and place of the final adoption of the budget,
32 tax rate, and levy under section 5 of this chapter.

33 Except as provided in section 5.6(b) of this chapter, the political
34 subdivision or appropriate fiscal body shall submit this information to
35 the department's computer gateway at least ten (10) days before the
36 public hearing required by this subsection in the manner prescribed by
37 the department. If the date, time, or place of the final adoption
38 subsequently changes, the political subdivision shall update the
39 information submitted to the department's computer gateway. The
40 department shall make this information available to taxpayers, at least
41 ten (10) days before the public hearing, through its computer gateway
42 and provide a telephone number through which taxpayers may request



1 mailed copies of a political subdivision's information under this
2 subsection. The department's computer gateway must allow a taxpayer
3 to search for the information under this subsection by the taxpayer's
4 address. The department shall review only the submission to the
5 department's computer gateway for compliance with this section.

6 (b) The board of directors of a solid waste management district
7 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
8 conduct the public hearing required under subsection (a):

9 (1) in any county of the solid waste management district; and

10 (2) in accordance with the annual notice of meetings published
11 under IC 13-21-5-2.

12 (c) The trustee of each township in the county shall estimate the
13 amount necessary to meet the cost of township assistance in the
14 township for the ensuing calendar year. The township board shall adopt
15 with the township budget a tax rate sufficient to meet the estimated cost
16 of township assistance. The taxes collected as a result of the tax rate
17 adopted under this subsection are credited to the township assistance
18 fund. **After December 31, 2026, this subsection applies only to a**
19 **township in a county having a consolidated city.**

20 (d) A political subdivision for which any of the information under
21 subsection (a) is not submitted to the department's computer gateway
22 in the manner prescribed by the department shall have its most recent
23 annual appropriations and annual tax levy continued for the ensuing
24 budget year.

25 (e) If a political subdivision or appropriate fiscal body timely
26 submits the information under subsection (a) but subsequently
27 discovers the information contains an error, the political subdivision or
28 appropriate fiscal body may submit amended information to the
29 department's computer gateway. However, submission of an
30 amendment to information described in subsection (a)(1) through (a)(7)
31 must occur at least ten (10) days before the public hearing held under
32 subsection (a), and submission of an amendment to information
33 described in subsection (a)(8) must occur at least twenty-four (24)
34 hours before the time in which the meeting to fix the budget, tax rate,
35 and levy was originally advertised to commence.

36 (f) Each year, the governing body of a school corporation that
37 imposes property taxes to pay debt service on bonds or lease rentals on
38 a lease for a controlled project under IC 6-1.1-20, property taxes under
39 an operating referendum tax levy under IC 20-46-1, or property taxes
40 under a school safety referendum tax levy under IC 20-46-9, shall
41 submit the following information at least ten (10) days before the
42 public hearing required by subsection (a) in the manner prescribed by



- 1 the department:
- 2 (1) the purposes specified in the public question submitted to the
- 3 voters or any revenue spending plans adopted under
- 4 IC 6-1.1-20-13, IC 20-46-1-8, or IC 20-46-9-6 for:
- 5 (A) debt service on bonds or lease rentals on a lease for a
- 6 controlled project under IC 6-1.1-20;
- 7 (B) an operating referendum tax levy approved by the voters
- 8 of the school corporation under IC 20-46-1; or
- 9 (C) a school safety referendum tax levy approved by the voters
- 10 of the school corporation under IC 20-46-9;
- 11 as applicable; and
- 12 (2) the debt service levy fund, operating referendum tax levy
- 13 fund, or school safety referendum tax levy fund of the school
- 14 corporation, whichever is applicable;
- 15 to show whether the school corporation is using revenue collected from
- 16 the referendum tax levy in the amounts and for the purposes
- 17 established in the purposes specified in the public question submitted
- 18 to the voters or the revenue spending plan, as applicable. The
- 19 department shall make this information available to taxpayers at least
- 20 ten (10) days before the public hearing.
- 21 **(g) This subsection does not apply to a county having a**
- 22 **consolidated city. This subsection applies to budgets for calendar**
- 23 **years after 2026 and to property taxes first due and payable after**
- 24 **2026. Notwithstanding any other law, in 2026 and each year**
- 25 **thereafter, the county trustee shall estimate the amount necessary**
- 26 **to meet the cost of township assistance in the county for the**
- 27 **ensuing calendar year. The county fiscal body shall adopt with the**
- 28 **county budget for property taxes due in 2027 and each year**
- 29 **thereafter a uniform tax rate throughout the county sufficient to**
- 30 **meet the estimated cost of township assistance in the county. The**
- 31 **taxes collected as a result of the tax rate adopted under this**
- 32 **subsection shall be credited to the fund established under**
- 33 **IC 12-20-21-6.**
- 34 **(h) This subsection does not apply to a county having a**
- 35 **consolidated city. This subsection applies to budgets for calendar**
- 36 **years after 2026 and to property taxes first due and payable after**
- 37 **2026. Notwithstanding any other law, in 2026 and each year**
- 38 **thereafter, the county fiscal body shall adopt with the county**
- 39 **budget for 2027 and thereafter:**
- 40 (1) the budget to carry out the county's firefighting and
- 41 emergency services powers and duties in the county in
- 42 accordance with the county fire protection and emergency



1 **services plan under IC 36-8-13.6; and**
 2 **(2) the property tax levy for the county's firefighting and**
 3 **emergency services fund or the combined property tax levies**
 4 **for the county's firefighting fund and the county's emergency**
 5 **services fund under IC 6-1.1-18.5-18.5 and IC 36-8-13.7.**

6 SECTION 5. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,
 7 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2025]: Sec. 28. **(a) After December 31, 2026, this section**
 9 **applies only to a township in a county having a consolidated city.**

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

18 ~~(b)~~ **(c)** If the township submits a petition as provided in subsection
 19 ~~(a)~~ **(b)** before April 1 of a year, the department of local government
 20 finance shall increase the township's maximum permissible ad valorem
 21 property tax levy for the township firefighting and emergency services
 22 fund under IC 36-8-13-4(a)(1) or the combined levies for the township
 23 firefighting fund and township emergency services fund described in
 24 IC 36-8-13-4(a)(2), as applicable, for property taxes first due and
 25 payable in the immediately succeeding year by using the following
 26 formula for purposes of subsection ~~(c)~~**(2): (d)(2):**

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

36 STEP TWO: Determine the greater of zero (0) or the result of:
 37 (A) the STEP ONE percentage; minus
 38 (B) six percent (6%);
 39 expressed as a decimal.

40 STEP THREE: Determine a rate that is the lesser of:
 41 (A) fifteen-hundredths (0.15); or
 42 (B) the STEP TWO result.



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

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

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

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

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

28 SECTION 6. IC 6-1.1-18.5-10.2 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 10.2. (a) For purposes
30 of determining the property tax levy limit imposed on a township under
31 section 3 of this chapter, the township ad valorem property tax levy for
32 a particular calendar year does not include the amount, if any, of ad
33 valorem property taxes that would be first due and payable to the
34 township during the ensuing calendar year under the authority of
35 IC 36-8-13-4. The amount of ad valorem property taxes levied by the
36 township under the authority of IC 36-8-13-4 shall, for purposes of the
37 property tax levy limits imposed under section 3 of this chapter, be
38 treated as if that levy were made by a separate civil taxing unit.

39 (b) For purposes of determining the property tax levy limit
40 imposed on a county under section 3 of this chapter, the county ad
41 valorem property tax levy for a particular calendar year does not
42 include the amount, if any, of ad valorem property taxes imposed



1 under IC 36-8-13.7-8 that would be first due and payable to the
 2 county during the ensuing calendar year. The amount of ad
 3 valorem property taxes levied by the county under IC 36-8-13.7-8
 4 shall, for purposes of the property tax levy limits imposed under
 5 section 3 of this chapter, be treated as if that levy were made by a
 6 separate civil taxing unit.

7 SECTION 7. IC 6-1.1-18.5-18.5 IS ADDED TO THE INDIANA
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2025]: **Sec. 18.5. (a) This section does not**
 10 **apply to a county having a consolidated city.**

11 (b) Subject to subsection (d), the maximum permissible ad
 12 valorem property tax levy for the county's firefighting and
 13 emergency services fund or the combined property tax levies for
 14 the county's firefighting fund and the emergency services fund
 15 under IC 36-8-13.7-8 for property taxes first due and payable after
 16 December 31, 2026, is the amount determined in STEP TWO of the
 17 following STEPS:

18 **STEP ONE: Determine:**

19 (A) for ad valorem property taxes first due and payable in
 20 2027:

21 (i) the combined maximum ad valorem property tax levy
 22 under this chapter of all the townships in the county for
 23 the townships' firefighting and emergency services funds
 24 and the townships' firefighting funds and emergency
 25 services funds established under IC 36-8-13-4 for
 26 property taxes first due and payable in 2026; plus

27 (ii) the combined maximum ad valorem property tax
 28 levy for property taxes first due and payable for all fire
 29 protection territories and fire protection districts in the
 30 county that are abolished in the first year in which the
 31 county is responsible for providing fire protection and
 32 emergency services; or

33 (B) for ad valorem property taxes first due and payable
 34 after 2027 the maximum permissible ad valorem:

35 (i) property tax levy for the county's firefighting and
 36 emergency services fund established under IC 36-8-13-4;
 37 or

38 (ii) combined levies for the county's firefighting fund and
 39 the county's emergency services fund established under
 40 IC 36-8-13-4;

41 as determined under this section for ad valorem property
 42 taxes first due and payable in the immediately preceding



- 1 calendar year.
- 2 **STEP TWO: Multiply the amount determined in STEP ONE**
- 3 **by the amount determined in the last STEP of section 2(b) of**
- 4 **this chapter.**
- 5 (c) Notwithstanding any other law, the county fiscal body shall
- 6 impose the first property tax levy for the county's firefighting and
- 7 emergency services fund or the combined levies for the county's
- 8 firefighting fund and the county's emergency services fund under
- 9 IC 36-8-13.7-8 beginning with property taxes first due and payable
- 10 in 2027.
- 11 (d) Notwithstanding any other law, the department of local
- 12 government finance may adjust the maximum permissible ad
- 13 valorem property tax levy of any political subdivision as necessary
- 14 and proper to account for the transfer of fire protection and
- 15 emergency services powers and duties from townships to counties
- 16 after December 31, 2026.
- 17 SECTION 8. IC 6-1.1-18.5-22 IS ADDED TO THE INDIANA
- 18 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 19 [EFFECTIVE JULY 1, 2025]: **Sec. 22. (a) This section applies only**
- 20 **to a county not having a consolidated city.**
- 21 (b) For purposes of determining the property tax levy limit
- 22 imposed on a county under section 3 of this chapter, the county ad
- 23 valorem property tax levy for a particular calendar year does not
- 24 include the amount, if any, of ad valorem property taxes imposed
- 25 for township assistance. A separate maximum permissible ad
- 26 valorem property tax levy for township assistance shall be
- 27 determined as provided in this section for 2027 and thereafter.
- 28 (c) The county's maximum permissible ad valorem property tax
- 29 levy for township assistance for property taxes first due and
- 30 payable in 2027 is equal to the result of:
- 31 (1) the total amount of property taxes levied for township
- 32 assistance by all townships in the county for property taxes
- 33 first due and payable in 2026; multiplied by
- 34 (2) the maximum levy growth quotient determined under
- 35 section 2 of this chapter for 2027.
- 36 (d) The county's maximum permissible ad valorem property tax
- 37 levy for township assistance for property taxes for an ensuing
- 38 calendar year after 2027 is equal to:
- 39 (1) the county's maximum permissible ad valorem property
- 40 tax levy for township assistance determined under this section
- 41 for the current calendar year; multiplied by
- 42 (2) the maximum levy growth quotient determined under



- 1 **section 2 of this chapter for the ensuing calendar year.**
 2 SECTION 9. IC 12-7-2-46.3 IS ADDED TO THE INDIANA CODE
 3 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
 4 **1, 2025]: Sec. 46.3. "County trustee" for purposes of IC 12-20 and**
 5 **IC 12-30 means the county trustee elected under IC 3-10-2-13.**
 6 SECTION 10. IC 12-20-1-2.5 IS ADDED TO THE INDIANA
 7 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 8 **[EFFECTIVE JULY 1, 2025]: Sec. 2.5. In a county not having a**
 9 **consolidated city:**
 10 **(1) Before January 1, 2027, township assistance is**
 11 **administered in each township. The township trustee is the**
 12 **administrator of township assistance in the township.**
 13 **(2) After December 31, 2026, township assistance is**
 14 **administered on a county basis by the county trustee elected**
 15 **under IC 3-10-2-13.**
 16 SECTION 11. IC 12-20-1-6.5 IS ADDED TO THE INDIANA
 17 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 18 **[EFFECTIVE JULY 1, 2025]: Sec. 6.5. (a) This section applies only**
 19 **to a county not having a consolidated city.**
 20 **(b) A township assistance advisory group is established in the**
 21 **county. Each member of the county executive shall appoint a**
 22 **township trustee from the member's district to serve on the**
 23 **advisory group as a member. The president of the county executive**
 24 **shall chair the advisory group. The advisory group shall:**
 25 **(1) submit recommendations to the county executive and the**
 26 **county fiscal body regarding the transition from township**
 27 **responsibility for township assistance to county responsibility**
 28 **for township assistance; and**
 29 **(2) take steps as necessary to assist the transition of**
 30 **responsibility for township assistance.**
 31 **(c) The advisory group is abolished January 1, 2027.**
 32 SECTION 12. IC 12-20-1-7 IS ADDED TO THE INDIANA CODE
 33 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
 34 **1, 2025]: Sec. 7. (a) This section applies only to a county not having**
 35 **a consolidated city. This section applies after December 31, 2026.**
 36 **(b) The county trustee shall administer township assistance in**
 37 **the county on a countywide basis.**
 38 **(c) The following apply to the administration of township**
 39 **assistance in the county:**
 40 **(1) A suit or proceeding in favor of or against the county**
 41 **trustee concerning township assistance shall be conducted in**
 42 **favor of or against the county in the county's corporate name.**



- 1 **(2) The county trustee is subject to the same privileges and**
2 **immunities as are accorded to a township trustee under**
3 **IC 12-20-3.**
- 4 **(3) The county trustee shall propose uniform standards for**
5 **the issuance of township assistance throughout the county and**
6 **the processing of applications for township assistance that**
7 **meet the requirements of IC 12-20-5.5. The standards shall be**
8 **adopted by the county executive and filed with the county**
9 **fiscal body.**
- 10 **(4) The county trustee has the same powers in the**
11 **administration of township assistance for the county as a**
12 **township trustee has in the administration of township**
13 **assistance for a township under IC 12-20-4, IC 12-20-5,**
14 **IC 12-20-15, IC 12-20-16, IC 12-20-17, IC 12-20-18, and**
15 **IC 12-20-19.**
- 16 **(5) The same standards and requirements that:**
17 **(A) apply to; or**
18 **(B) may be imposed upon;**
19 **recipients of and applicants for township assistance under**
20 **IC 12-20-6, IC 12-20-7, IC 12-20-8, IC 12-20-9, IC 12-20-10,**
21 **IC 12-20-11, IC 12-20-12, and IC 12-20-13 apply to or may be**
22 **imposed upon recipients of and applicants for township**
23 **assistance administered by the county trustee.**
- 24 **(6) The county trustee may assert a claim against the estate of**
25 **an individual who received township assistance from the**
26 **county to the same extent as a township trustee may assert a**
27 **claim under IC 12-20-27 against the estate of an individual**
28 **who received township assistance from a township.**
- 29 **(7) The county trustee is subject to the same reporting**
30 **requirements with respect to township assistance**
31 **administered on a countywide basis as a township trustee is**
32 **subject to under IC 12-20-28 with respect to township**
33 **assistance administered on a township basis.**
- 34 **(8) State and local agencies shall provide the county trustee**
35 **with the information provided to a township trustee under**
36 **IC 12-20-7. The county trustee or an employee of the county**
37 **is subject to the criminal penalty set forth in IC 12-20-7-6 for**
38 **disclosure of information.**
- 39 **(9) An applicant for township assistance and the county**
40 **trustee may appeal a decision regarding township assistance**
41 **in the same manner that an appeal is taken under**
42 **IC 12-20-15.**



1 **(10) The department of workforce development, the county**
 2 **office of the division of family resources, and any other state**
 3 **or local government agency shall cooperate with and assist the**
 4 **county trustee in carrying out the county trustee's duties**
 5 **under this section and other statutes.**

6 **(d) Any application for township assistance for which the**
 7 **township has not entered a final decision regarding the granting or**
 8 **denial of township assistance by the close of business December 31,**
 9 **2026, shall be treated as a new application filed with the county as**
 10 **of that date. The county trustee shall make a decision on the**
 11 **application in accordance with the uniform standards adopted**
 12 **under subsection (c)(3).**

13 **(e) Any application for township assistance that has been**
 14 **granted before January 1, 2027, but for which assistance has not**
 15 **been disbursed by the township, shall be disbursed and**
 16 **administered by the county trustee in accordance with the**
 17 **township's grant of township assistance.**

18 **(f) The county trustee shall prepare the county's township**
 19 **assistance budget and submit it to the county fiscal body for**
 20 **approval.**

21 **SECTION 13. IC 12-20-1.5 IS ADDED TO THE INDIANA CODE**
 22 **AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE**
 23 **JULY 1, 2025]:**

24 **Chapter 1.5. Township Assistance Plan in Counties Other Than**
 25 **Marion County**

26 **Sec. 1. This chapter applies only to a county not having a**
 27 **consolidated city.**

28 **Sec. 2. The county executive shall prepare a plan for the delivery**
 29 **of township assistance throughout the county. The plan shall take**
 30 **effect January 1, 2027.**

31 **Sec. 3. (a) In preparing a plan, the county executive shall:**

- 32 **(1) consider whether areas are overserved or underserved in**
- 33 **the delivery of township assistance;**
- 34 **(2) determine whether the county may contract with a service**
- 35 **provider to provide some or all township assistance services**
- 36 **to the county; and**
- 37 **(3) recognize and coordinate with other providers of relief for**
- 38 **indigent persons.**

39 **(b) The plan must meet the requirements of this chapter.**

40 **Sec. 4. After preparing a plan, the county executive shall review**
 41 **the plan during at least two (2) public meetings at which the public**
 42 **and any interested parties are entitled to the opportunity to**



1 **comment on the plan.**

2 **Sec. 5. A plan adopted under this chapter must include the**
3 **following:**

4 **(1) A plan specifying any necessary requirements in the**
5 **transition to the delivery of township assistance throughout**
6 **the county.**

7 **(2) The county's procedures for application and review of**
8 **township assistance requests.**

9 **(3) The forms of township assistance.**

10 **(4) A description of the supervisors, investigators, assistants,**
11 **or other necessary employees that will be employed in**
12 **discharging the coordinator's duties concerning the provision**
13 **of township assistance, and a recommendation concerning the**
14 **compensation of these employees.**

15 **(5) A description of the offices that must be maintained in the**
16 **county to carry out the coordinator's duties concerning the**
17 **provision of township assistance.**

18 **(6) A description of the proposed standards for township**
19 **assistance.**

20 **(7) In the case of any service, program, limitation, power, or**
21 **duty that may under this article or IC 12-30-4 be included in**
22 **the plan, a description of whether or not that service,**
23 **program, limitation, power, or duty is included in the plan.**

24 **(8) Any other provisions necessary to address the provision of**
25 **township assistance under this article.**

26 **Sec. 6. (a) The definitions in IC 5-11-1-16 apply to this section.**

27 **(b) A service provider that contracts with a county to provide**
28 **some or all township assistance services to the county is an entity**
29 **that is subject to examination by the state board of accounts to the**
30 **extent required under IC 5-11-1-9. A service provider shall be**
31 **responsible for the costs of an examination.**

32 **Sec. 7. After a plan is approved by the county executive, the plan**
33 **and the transfer of township assistance responsibilities to the**
34 **county as provided in the plan take effect January 1, 2027.**

35 **Sec. 8. After January 1, 2027, the county trustee may adopt**
36 **amendments to the plan.**

37 SECTION 14. IC 12-20-20-1, AS AMENDED BY P.L.134-2016,
38 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2025]: Sec. 1. (a) **After December 31, 2026, this subsection**
40 **applies only to a county having a consolidated city.** If a township
41 trustee, as administrator of township assistance, grants township
42 assistance to an indigent individual or to any other person or agency on



1 a township assistance order as provided by law or obligates the
 2 township for an item properly payable from township assistance
 3 money, the claim against the township must be:

- 4 (1) itemized and sworn to as provided by law;
 5 (2) accompanied by the original township assistance order, which
 6 must be itemized and signed; and
 7 (3) checked with the records of the township trustee, as
 8 administrator of township assistance, and audited and certified by
 9 the township trustee.

10 (b) **After December 31, 2026, this subsection applies only to a**
 11 **county having a consolidated city.** The township trustee shall pay
 12 claims against the township for township assistance in the same manner
 13 that other claims against the township are paid. The township trustee,
 14 when authorized to pay claims directly to vendors, shall pay a claim
 15 within forty-five (45) days. The township trustee shall pay the claim
 16 from:

- 17 (1) any balance standing to the credit of the township against
 18 which the claim is filed; or
 19 (2) from any other available fund from which advancements can
 20 be made to the township for that purpose.

21 (c) A township assistance claim for prepaid electric service shall be
 22 paid in accordance with IC 12-20-16-3.5.

23 (d) **This subsection applies after December 31, 2026. This**
 24 **subsection applies only to a county not having a consolidated city.**
 25 **A county shall pay claims against the county for township**
 26 **assistance in the same manner that other claims against the county**
 27 **are paid. Notwithstanding IC 5-11-10, the county auditor may**
 28 **make payments for claims payable from the county township**
 29 **assistance fund established by IC 12-20-21-6 in advance of an**
 30 **allowance by the county executive. Each payment of expenses**
 31 **under this section must be supported by a fully itemized invoice or**
 32 **bill and certification by the county auditor. The county executive**
 33 **shall review and allow the claim at its next regular or special**
 34 **meeting following the preapproved payment of the expense. The**
 35 **county trustee when authorized to pay claims directly to vendors,**
 36 **shall pay a claim within forty-five (45) days.**

37 SECTION 15. IC 12-20-21-6 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2025]: **Sec. 6. (a) This section applies only to**
 40 **a county not having a consolidated city. On January 1, 2027, a**
 41 **township assistance fund is established in each county.**

42 (b) **The fund shall be raised by a tax levy that:**



1 (1) is in addition to all other tax levies authorized; and
2 (2) subject to IC 6-1.1-18.5-22, shall be levied annually for
3 property taxes first due and payable in 2027 and thereafter by
4 the county fiscal body on all taxable property in the county in
5 the amount necessary to pay the items, awards, claims,
6 allowances, assistance, and other expenses set forth in the
7 annual county township assistance budget.
8 (c) The tax imposed under this section shall be collected as other
9 state and county ad valorem taxes are collected.
10 (d) The following shall be paid into the fund:
11 (1) All receipts from the tax imposed under this section.
12 (2) Any other money required by law to be placed in the fund.
13 (e) The fund is available to pay township assistance expenses
14 and obligations set forth in the annual budget.
15 (f) Money in the fund at the end of a budget year does not revert
16 to the county general fund.
17 (g) The department of local government finance shall, for
18 property taxes first due and payable after December 31, 2026,
19 adjust the maximum permissible ad valorem property tax levy of
20 the county as necessary and proper to account for the transfer of
21 township assistance budgeting and property tax levies from
22 townships to counties after December 31, 2026.
23 SECTION 16. IC 12-20-24-0.5 IS ADDED TO THE INDIANA
24 CODE AS A NEW SECTION TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2025]: **Sec. 0.5. After December 31, 2026, this**
26 **chapter applies only to a county having a consolidated city.**
27 SECTION 17. IC 12-20-24.5 IS ADDED TO THE INDIANA
28 CODE AS A NEW CHAPTER TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2025]:
30 **Chapter 24.5. Township Assistance Borrowing for Counties**
31 **Other Than Marion County**
32 **Sec. 1. This chapter applies only to a county that does not have**
33 **a consolidated city. This chapter applies after December 31, 2026.**
34 **Sec. 2. (a) In addition to the other methods of township**
35 **assistance financing provided by this article, if the county trustee**
36 **determines that the county's township assistance fund will be**
37 **exhausted before the end of a fiscal year, the county trustee shall**
38 **notify the county fiscal body of that determination.**
39 **(b) After receiving notice under subsection (a) that the county's**
40 **township assistance fund will be exhausted before the end of a**
41 **fiscal year, the county fiscal body may appeal to the department of**
42 **local government finance for the right to borrow money on a short**



1 term basis to fund township assistance services in the county. In
2 the appeal, the county fiscal body must do the following:

3 (1) Show that the amount of money contained in the township
4 assistance fund will not be sufficient to fund services required
5 to be provided within the county by this article.

6 (2) Show the amount of money that the county fiscal body
7 estimates will be needed to fund the deficit.

8 (3) Indicate a period, not to exceed five (5) years, during
9 which the county would repay the loan.

10 Sec. 3. (a) If upon appeal under section 2 of this chapter the
11 department of local government finance determines that a county
12 fiscal body should be allowed to borrow money under this chapter,
13 the department shall order the county trustee to borrow the money
14 from a financial institution on behalf of the county fiscal body and
15 to deposit the money borrowed in the county's township assistance
16 fund.

17 (b) If upon appeal under section 2 of this chapter, the
18 department of local government finance determines that a county
19 fiscal body should not be allowed to borrow money, the county
20 fiscal body may not borrow money under this chapter for that
21 year.

22 Sec. 4. If a loan is approved under this chapter, the department
23 of local government finance shall determine the period during
24 which the county shall repay the loan. However, the period may
25 not exceed five (5) years.

26 Sec. 5. The department of local government finance may not do
27 any of the following:

28 (1) Approve a request to borrow money made under this
29 chapter unless the county fiscal body determines that the
30 county's township assistance fund will be exhausted before the
31 fund can fund all county obligations incurred under this
32 article.

33 (2) Recommend or approve a loan that will exceed the
34 estimated amount of the deficit.

35 Sec. 6. (a) If a county fiscal body:

36 (1) appeals before August 1 for permission to borrow money;

37 (2) receives permission from the department to borrow money
38 before November 1 of that year; and

39 (3) borrows money under this chapter;

40 the county fiscal body shall levy a property tax beginning in the
41 next succeeding year and continuing for the term of the loan in an
42 amount each year that will be sufficient to pay the principal and



1 interest due on the loan for the year.

2 (b) If the county fiscal body:

- 3 (1) appeals after August 1 for permission to borrow money;
 4 (2) receives permission from the department of local
 5 government finance to borrow money; and
 6 (3) borrows money in the year of the appeal under this
 7 chapter;

8 the county fiscal body shall levy a property tax beginning in the
 9 second succeeding year and continuing for the term of the loan in
 10 an amount each year that will be sufficient to pay the principal and
 11 interest due on the loan for the year.

12 (c) The property taxes levied under this section shall be retained
 13 by the county executive and applied by the county executive to
 14 retire the debt.

15 **Sec. 7. A county fiscal body must make an additional**
 16 **appropriation before money borrowed under this chapter may be**
 17 **spent.**

18 SECTION 18. IC 12-20-26-0.5 IS ADDED TO THE INDIANA
 19 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 20 **[EFFECTIVE JULY 1, 2025]: Sec. 0.5. This chapter does not apply**
 21 **after December 31, 2026, to a county not having a consolidated**
 22 **city.**

23 SECTION 19. IC 15-16-7-4, AS ADDED BY P.L.2-2008,
 24 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2025]: Sec. 4. (a) The weed control board consists of the
 26 following members to be appointed by the authorizing body:

27 (1) One (1) **member who is:**

- 28 (A) a township trustee of a township in the county; or
 29 (B) after December 31, 2026, in a county that does not have
 30 a consolidated city, the county trustee, who is responsible
 31 for the destruction of detrimental plants described in this
 32 chapter.

33 (2) One (1) soil and water conservation district supervisor.

34 (3) One (1) representative from the agricultural community of the
 35 county.

36 (4) One (1) representative from the county highway department
 37 or an appointee of the county commissioners.

38 (5) One (1) cooperative extension service agent from the county
 39 to serve in a nonvoting advisory capacity.

40 (b) Each board member shall be appointed for a term of four (4)
 41 years. All vacancies in the membership of the board shall be filled for
 42 the unexpired term in the same manner as initial appointments.



1 (c) The board shall elect a chairperson and a secretary. The
 2 members of the board are not entitled to receive any compensation, but
 3 are entitled to any traveling and other expenses that are necessary in the
 4 discharge of the members' duties.

5 SECTION 20. IC 36-2-2.9-3, AS ADDED BY P.L.139-2024,
 6 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2025]: Sec. 3. As used in this chapter, "county officer" means
 8 the following:

- 9 (1) Assessor.
 10 (2) Auditor.
 11 (3) Coroner.
 12 (4) Recorder.
 13 (5) Sheriff.
 14 (6) Surveyor.
 15 (7) Treasurer.
 16 (8) Clerk of the circuit court.
 17 (9) County fiscal body.

18 **(10) County trustee.**

19 SECTION 21. IC 36-2-6-4.6 IS ADDED TO THE INDIANA CODE
 20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 21 1, 2025]: Sec. 4.6. (a) **This section applies only to a county that does
 22 not have a consolidated city.**

23 (b) **Notwithstanding IC 5-11-10, after December 31, 2026, the
 24 county auditor may make payments for claims payable from the
 25 county township assistance fund under IC 12-20-21-6 in advance
 26 of allowance by the county executive. Each payment of expenses
 27 under this section must be supported by a fully itemized invoice or
 28 bill and certification by the county auditor. The county executive
 29 shall review and allow the claim at its next regular or special
 30 meeting following the preapproved payment of the expense.**

31 SECTION 22. IC 36-2-15.5 IS ADDED TO THE INDIANA CODE
 32 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2025]:

34 **Chapter 15.5. County Trustee**

35 **Sec. 1. This chapter applies to all counties.**

36 **Sec. 2. (a) A county trustee shall be elected under IC 3-10-2-13
 37 by the voters of each county.**

38 **(b) The term of office of a county trustee is four (4) years,
 39 beginning January 1 after election and continuing until a successor
 40 is elected and qualified.**

41 **Sec. 3. A county trustee must reside within the county as
 42 provided in Article 6, Section 6 of the Constitution of the State of**



1 **Indiana. The county trustee forfeits office if the county trustee**
 2 **ceases to be a resident of the county.**

3 **Sec. 4. The county trustee shall do the following:**

4 (1) **Administer township assistance countywide under**
 5 **IC 12-20 and IC 12-30-4.**

6 (2) **File an annual personnel report under IC 5-11-13.**

7 (3) **Provide insulin to the poor under IC 12-20-16.**

8 (4) **Perform other duties prescribed by statute.**

9 **Sec. 5. The county trustee may do the following:**

10 (1) **Administer oaths when necessary in the discharge of**
 11 **official duties.**

12 (2) **Personally use a county vehicle for the performance of**
 13 **official duties.**

14 (3) **Exercise other powers granted by statute.**

15 SECTION 23. IC 36-2-16-4, AS AMENDED BY P.L.233-2015,
 16 SECTION 337, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2025]: Sec. 4. Each of the following county
 18 officers is entitled to appoint one (1) first or chief deputy, and also may
 19 appoint the number of other full-time or part-time deputies and
 20 employees authorized by the county fiscal body:

21 (1) The county auditor.

22 (2) The county treasurer.

23 (3) The county recorder.

24 (4) The county sheriff.

25 (5) **The county trustee.**

26 SECTION 24. IC 36-2-17-2, AS AMENDED BY P.L.233-2015,
 27 SECTION 338, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) The county auditor, county
 29 treasurer, county surveyor, **county trustee**, and county sheriff shall
 30 keep in their offices all records that they are required to make and shall
 31 deliver them to their successors.

32 (b) The clerk of the circuit court, county auditor, and county
 33 recorder shall use permanent jet-black, nonfading ink when preparing
 34 official records in longhand. A person who violates this subsection
 35 commits a Class C infraction.

36 SECTION 25. IC 36-2-21 IS ADDED TO THE INDIANA CODE
 37 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2025]:

39 **Chapter 21. County Fire Protection Duties**

40 **Sec. 1. This chapter applies only to a county not having a**
 41 **consolidated city.**

42 **Sec. 2. Beginning January 1, 2027:**



- 1 (1) the powers and duties of township government and the
- 2 township trustee related to providing fire protection and
- 3 emergency services in the unincorporated areas of the county
- 4 are transferred to the county; and
- 5 (2) the county is responsible for providing fire protection and
- 6 emergency services in the unincorporated area of the county.

7 **Sec. 3. After December 31, 2026, fire protection and emergency**
 8 **services in a county are governed by and subject to a county fire**
 9 **protection and emergency services plan adopted under**
 10 **IC 36-8-13.6.**

11 **Sec. 4. In carrying out fire protection and emergency services**
 12 **responsibilities, the county executive shall, as provided in the**
 13 **county's fire protection and emergency services plan adopted**
 14 **under IC 36-8-13.6, provide for fire protection and emergency**
 15 **services in the county through any combination of:**

- 16 (1) operating a county fire department;
- 17 (2) contracting with or otherwise cooperating with any
- 18 municipality, county, fire protection district, volunteer fire
- 19 department, fire protection territory, or other entity; or
- 20 (3) entering into mutual aid agreements.

21 SECTION 26. IC 36-5-1.1-1 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies
 23 to:

- 24 (1) towns having a population of less than ~~five hundred (500); one~~
 25 **thousand (1,000);** and
- 26 (2) included towns (as defined in IC 36-3-1-7).

27 SECTION 27. IC 36-5-1.1-2 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) Proceedings to
 29 dissolve a town may be:

- 30 (1) instituted by the filing of a petition:
- 31 (A) under section 10.5 or 10.6 of this chapter; or
- 32 (B) by filing: ~~with the executive of the county containing more~~
 33 ~~than fifty percent (50%) in assessed valuation of the land in~~
 34 ~~the town:~~

- 35 ~~(1) (i)~~ (i) a resolution adopted by the town legislative body
 36 requesting dissolution; or
- 37 ~~(2) (ii)~~ (ii) a petition signed by at least twenty-five percent
 38 (25%) of the town's voters registered at the last general
 39 election;

40 **with the executive of the county containing more than fifty**
 41 **percent (50%) in assessed valuation of the land in the town;**
 42 **or**



- 1 **(2) under section 2.5 of this chapter.**
 2 (b) On receipt of a petition or resolution for dissolution **under**
 3 **subsection (a)**, the county executive shall mark the petition or
 4 resolution with the date of filing.
 5 SECTION 28. IC 36-5-1.1-2.5 IS ADDED TO THE INDIANA
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2025]: **Sec. 2.5. (a) This section applies only**
 8 **to a town that:**
 9 **(1) has a population of not more than one thousand (1,000);**
 10 **and**
 11 **(2) is not an included town.**
 12 **(b) Not later than November 1, 2025, and November 1 every**
 13 **four (4) years thereafter, each incorporated town in the county**
 14 **shall file a written report with the county executive of the county**
 15 **in which the town is primarily located. The report shall include the**
 16 **following information:**
 17 **(1) Whether the town:**
 18 **(A) owns or operates a municipally owned utility (as**
 19 **defined in IC 8-1-2-1);**
 20 **(B) provides to town residents, either directly or by**
 21 **contracting with another political subdivision:**
 22 **(i) solid waste management services;**
 23 **(ii) water services;**
 24 **(iii) sewage services;**
 25 **(iv) stormwater collection and disposal services;**
 26 **(v) electric services; or**
 27 **(vi) gas services;**
 28 **(C) provides street and road maintenance, street**
 29 **construction, street lighting;**
 30 **(D) provides police protection; or**
 31 **(E) provides fire protection and emergency services either**
 32 **directly or by contracting with:**
 33 **(i) another political subdivision;**
 34 **(ii) a volunteer fire department;**
 35 **(iii) a fire protection district; or**
 36 **(iv) a fire protection territory.**
 37 **If the town answers "yes" to clause (A), (B), (C), (D), or (E),**
 38 **the town shall provide a detailed explanation.**
 39 **(2) The following financial information and documentation:**
 40 **(A) Cash balances by fund and overall.**
 41 **(B) Fund deficits and surpluses by fund and overall.**
 42 **(C) Operating deficit or surplus.**



- 1 **(D) Outstanding debt and annual debt service obligations.**
- 2 **(E) Total and per capita expenditures.**
- 3 **(F) Salaries and benefits of town employees and town**
- 4 **officials.**
- 5 **(G) The costs for delivery of services under subdivision**
- 6 **(1)(A) through (1)(E), excluding personnel costs reported**
- 7 **under clause (F) of this subdivision.**

8 **(c) The county executive shall conduct a public hearing as**
 9 **provided in section 3 of this chapter on each written report filed.**
 10 **The county executive shall approve dissolution of the town if the**
 11 **county executive finds that the town:**

- 12 **(1) has a population of less than one thousand (1,000) as**
- 13 **determined in the last federal decennial census; and**
- 14 **(2) the town's operating costs, including salaries, utilities,**
- 15 **maintenance of public facilities, insurance, and administrative**
- 16 **costs, exceed the town's costs for delivery of services to the**
- 17 **town's residents.**

18 SECTION 29. IC 36-5-1.1-3 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. **(a)** The county
 20 executive shall hold a public hearing on a petition or resolution for
 21 dissolution filed under section 2 of this chapter not less than sixty (60)
 22 nor more than ninety (90) days after the date of the filing of the petition
 23 or resolution. The county executive shall publish notice of the hearing
 24 in accordance with IC 5-3-1.

25 **(b) The county executive shall hold a public hearing on a report**
 26 **filed under section 2.5 of this chapter not less than sixty (60) days**
 27 **nor more than ninety (90) days after the date of the report. The**
 28 **county executive shall publish notice of the hearing in accordance**
 29 **with IC 5-3-1.**

30 SECTION 30. IC 36-5-1.1-4 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. **(a) This section**
 32 **does not apply to a dissolution under section 2.5 of this chapter.**

33 ~~(a)~~ **(b)** The county executive shall forward one (1) copy of the
 34 resolution or petition filed under section 2 of this chapter to the plan
 35 commission, if any, having jurisdiction.

36 ~~(b)~~ **(c)** The plan commission shall submit their written
 37 recommendations for approval or disapproval of dissolution to the
 38 county executive at least ten (10) days before the hearing required by
 39 section 3 of this chapter.

40 SECTION 31. IC 36-5-1.1-6 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. The county executive
 42 shall, on the date fixed under section 3 of this chapter, hear and



1 determine the petition, ~~or~~ resolution, **or report**, and render a decision
2 on the question of dissolution.

3 SECTION 32. IC 36-5-1.1-7 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. **(a) This subsection**
5 **does not apply to dissolution under section 2.5 of this chapter.** At
6 the hearing the county executive shall approve dissolution unless the
7 evidence establishes ~~that:~~ **any of the following:**

8 (1) The petition requesting dissolution has not been signed by at
9 least twenty-five percent (25%) of the voters.

10 (2) There are enough invalid signatures on the petition requesting
11 dissolution to reduce the number of valid signatures to below
12 twenty-five percent (25%) of the voters.

13 (3) At least twenty-five percent (25%) of the town's voters have
14 signed a petition under section 5 of this chapter remonstrating
15 against the dissolution; or

16 (4) The town legislative body has passed a resolution opposing
17 dissolution.

18 SECTION 33. IC 36-5-1.1-8 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8. **(a)** The county
20 executive shall permit the residents of the town to submit evidence
21 challenging the sufficiency or the validity of: ~~either:~~

22 (1) a petition or resolution for dissolution; or

23 (2) a petition opposed to dissolution.

24 **(b) The county executive shall permit the residents of the town**
25 **to submit evidence challenging the sufficiency or the validity of any**
26 **matter asserted under section 2.5 of this chapter.**

27 SECTION 34. IC 36-5-1.1-10, AS AMENDED BY P.L.104-2022,
28 SECTION 167, IS AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2025]: Sec. 10. (a) If the county executive
30 approves dissolution under ~~section 6~~ of this chapter, the county
31 executive shall adopt:

32 (1) an ordinance; or

33 (2) an order in a county having a consolidated city;
34 dissolving the town.

35 (b) A dissolution takes effect:

36 (1) at least sixty (60) days after the ordinance or order under
37 subsection (a) is adopted; and

38 (2) when the county auditor files a copy of the ordinance or order
39 with:

40 (A) the circuit court clerk of each county in which the town is
41 located; and

42 (B) the office of the secretary of state.



1 (c) The property owned by the town after payment of debts and
 2 liabilities shall be disposed of by the county executive. Any proceeds
 3 remaining shall be deposited in the county general fund. Dissolution of
 4 a town does not affect the validity of a contract to which the town is a
 5 party.

6 (d) (c) After dissolution, the books and records of the town become
 7 the property of the county executive for safekeeping. **On the**
 8 **dissolution date, the following occurs:**

9 (1) **The offices of town board member and town clerk are**
 10 **abolished and the term of office of any individual holding**
 11 **these offices ends. However, the abolition of the offices does**
 12 **not invalidate any actions adopted or taken by the town board**
 13 **or town clerk before the dissolution date.**

14 (2) **All:**

- 15 (1) **assets;**
- 16 (2) **debts;**
- 17 (3) **property rights;**
- 18 (4) **equipment;**
- 19 (5) **records; and**
- 20 (6) **contracts;**

21 **connected with the operations of the town government in the**
 22 **county related to town government functions are transferred**
 23 **to the county executive.**

24 (3) **Dissolution of a town does not affect the validity of a**
 25 **contract to which the town is a party.**

26 (4) **The balance in the town's general fund is transferred to**
 27 **the county. IC 36-1-8-5 does not apply to the balance.**

28 (5) **The county shall assume, defease, pay, or refund all town**
 29 **indebtedness or lease rental obligations incurred by the town**
 30 **before the dissolution date. The balance in a debt service fund**
 31 **of the town is transferred to the county to be used by the**
 32 **county to pay indebtedness or lease rentals for which the fund**
 33 **was established. Any balance remaining in the fund after all**
 34 **payments for indebtedness or lease rentals required under**
 35 **this section have been made is transferred to the appropriate**
 36 **county fund.**

37 (6) **The county may levy property taxes to pay town**
 38 **indebtedness or lease rental obligations incurred by a town**
 39 **only in the geographic area of the town that originally issued**
 40 **the debt or entered into the lease rental agreement. The**
 41 **former territory of the town comprises a taxing district for**
 42 **the payment of town indebtedness or lease rental obligations**



1 existing at the time the town is dissolved.

2 **(7) Indebtedness or any pension obligations incurred by the**
3 **town before dissolution:**

4 **(A) may not be imposed on taxpayers that were not**
5 **responsible for payment of the indebtedness or pension**
6 **obligations before the dissolution of the town; and**

7 **(B) must be paid by the taxpayers that were responsible for**
8 **payment of the indebtedness before the dissolution of the**
9 **town.**

10 **(8) The department of local government finance shall adjust**
11 **maximum permissible property tax levies and property tax**
12 **rates of units of local government as necessary to account for**
13 **the dissolution of a town under this chapter.**

14 SECTION 35. IC 36-6-1.5-1, AS ADDED BY P.L.240-2005,
15 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2025]: Sec. 1. **(a)** This chapter does not apply to a township
17 in a county containing a consolidated city.

18 **(b) This chapter expires January 1, 2027.**

19 SECTION 36. IC 36-6-1.6-11 IS ADDED TO THE INDIANA
20 CODE AS A NEW SECTION TO READ AS FOLLOWS
21 [EFFECTIVE JULY 1, 2025]: **Sec. 11. This chapter expires January**
22 **1, 2027.**

23 SECTION 37. IC 36-6-4-1 IS AMENDED TO READ AS
24 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies
25 to all townships. as follows:

26 **(1) Before January 1, 2027, this chapter applies to all**
27 **townships.**

28 **(2) After December 31, 2026, this chapter applies only to**
29 **townships in a county having a consolidated city.**

30 SECTION 38. IC 36-6-5-1, AS AMENDED BY P.L.167-2015,
31 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2025]: Sec. 1. (a) Subject to subsection (g), before 2009, a
33 township assessor shall be elected under IC 3-10-2-13 by the voters of
34 each township:

35 (1) having:

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

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

39 (2) in which the number of parcels of real property on January 1,
40 2008, is at least fifteen thousand (15,000).

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



- 1 township:
- 2 (1) having a population of more than five thousand (5,000) but
- 3 not more than eight thousand (8,000), if:
- 4 (A) the legislative body of the township, by resolution,
- 5 declares that the office of township assessor is necessary; and
- 6 (B) the resolution is filed with the county election board not
- 7 later than the first date that a declaration of candidacy may be
- 8 filed under IC 3-8-2; and
- 9 (2) in which the number of parcels of real property on January 1,
- 10 2008, is at least fifteen thousand (15,000).
- 11 (c) Subject to subsection (g), a township government that is created
- 12 by merger under IC 36-6-1.5 shall elect only one (1) township assessor
- 13 under this section. **This subsection expires on January 1, 2027.**
- 14 (d) Subject to subsection (g), after 2008 a township assessor shall
- 15 be elected under IC 3-10-2-13 only by the voters of each township in
- 16 which:
- 17 (1) the number of parcels of real property on January 1, 2008, is
- 18 at least fifteen thousand (15,000); and
- 19 (2) the transfer to the county assessor of the assessment duties
- 20 prescribed by IC 6-1.1 is disapproved in the referendum under
- 21 IC 36-2-15.
- 22 (e) The township assessor must reside within the township as
- 23 provided in Article 6, Section 6 of the Constitution of the State of
- 24 Indiana. The assessor forfeits office if the assessor ceases to be a
- 25 resident of the township.
- 26 (f) The term of office of a township assessor is four (4) years,
- 27 beginning January 1 after election and continuing until a successor is
- 28 elected and qualified. However, the term of office of a township
- 29 assessor elected at a general election in which no other township
- 30 officer is elected ends on December 31 after the next election in which
- 31 any other township officer is elected.
- 32 (g) To be eligible to serve as a township assessor, an individual
- 33 must meet the following qualifications before taking office:
- 34 (1) If the individual has never held the office of township
- 35 assessor, the individual must have attained a level two
- 36 assessor-appraiser certification under IC 6-1.1-35.5.
- 37 (2) If the individual has held the office of township assessor, the
- 38 individual must have attained a level three assessor-appraiser
- 39 certification under IC 6-1.1-35.5.
- 40 (h) After June 30, 2008, the county assessor shall perform the
- 41 assessment duties prescribed by IC 6-1.1 in a township in which the
- 42 number of parcels of real property on January 1, 2008, is less than



1 fifteen thousand (15,000).

2 **(i) Notwithstanding any other law, on January 1, 2027, in the**
 3 **case of a county that has a township assessor:**

4 **(1) the powers and duties of the township assessor are**
 5 **transferred to the county assessor;**

6 **(2) the office of township assessor is eliminated; and**

7 **(3) the term of any township assessor is terminated.**

8 **The transfer of powers and duties under this subsection does not**
 9 **affect any assessment, assessment appeal, or other official action**
 10 **of a township assessor relating to property assessment made before**
 11 **the transfer of powers and duties of the township assessor. Any**
 12 **assessment, assessment appeal, or other official action made by a**
 13 **township assessor within the scope of the township assessor's**
 14 **official duties under IC 6-1.1 or this chapter before the transfer of**
 15 **powers and duties to the county assessor is considered to have been**
 16 **made by the county assessor.**

17 **(j) Each township assessor whose powers and duties are**
 18 **transferred to the county assessor under subsection (i) shall**
 19 **organize the records of the township assessor's office relating to**
 20 **those duties in a manner prescribed by the department of local**
 21 **government finance and transfer the records to the county assessor**
 22 **in the manner and at the time directed by the department of local**
 23 **government finance. The department of local government finance**
 24 **shall determine a procedure and schedule for the transfer of the**
 25 **records. A township assessor whose powers and duties are**
 26 **transferred to the county assessor under subsection (i) and the**
 27 **county assessor to whom the powers and duties are transferred**
 28 **shall assist each other and coordinate their efforts to ensure an**
 29 **orderly transfer of all township assessor records to the county**
 30 **assessor and to provide for an uninterrupted and professional**
 31 **transition of powers and duties from the township assessor to the**
 32 **county assessor consistent with the directions of the department of**
 33 **local government finance.**

34 SECTION 39. IC 36-6-6-1 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) This chapter
 36 applies to all townships.

37 **(b) After December 31, 2026, this chapter applies only to**
 38 **townships in a county having a consolidated city.**

39 SECTION 40. IC 36-6-6-2.1, AS ADDED BY P.L.240-2005,
 40 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2025]: Sec. 2.1. (a) This section applies if township
 42 governments merge under IC 36-6-1.5.



1 (b) If two (2) township governments merge, the resulting merged
 2 township government shall elect a three (3) member township board.
 3 The voters of the resulting merged township government shall elect all
 4 the members of the township board. One (1) member must reside
 5 within the boundaries of each of the township governments that
 6 merged.

7 (c) If at least three (3) township governments merge, the resulting
 8 merged township government shall elect a township board that has the
 9 same number of members as the number of township governments that
 10 merged. The voters of the resulting merged township shall elect all the
 11 members of the township board. One (1) township board member must
 12 reside within the boundaries of each of the townships that merged.

13 **(d) This section expires January 1, 2027.**

14 SECTION 41. IC 36-6-6-3, AS AMENDED BY P.L.240-2005,
 15 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2025]: Sec. 3. (a) This subsection applies to townships in a
 17 county containing a consolidated city. One (1) member of the
 18 legislative body must reside within each legislative body district. If a
 19 member of the legislative body ceases to be a resident of the district
 20 from which the member was elected, the office becomes vacant.

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

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

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

29 (2) elects a township board under section 2.1 of this chapter.

30 One (1) member of the legislative body must reside within the
 31 boundaries of each of the former townships that merged. If a member
 32 of the legislative body ceases to be a resident of that former township,
 33 the office becomes vacant. **This subsection expires January 1, 2027.**

34 SECTION 42. IC 36-6-6-4, AS AMENDED BY P.L.159-2021,
 35 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2025]: Sec. 4. (a) Except as provided in subsections (b) and
 37 (c), two (2) members of the legislative body constitute a quorum.

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

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



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

3 (2) elects the township legislative body under section 2.1 of this
4 chapter.

5 A majority of the members of the township legislative body constitute
6 a quorum. If a township legislative body has an even number of
7 members, the township executive shall serve by virtue of office as a
8 member of the township legislative body for the purpose of casting the
9 deciding vote to break a tie. **This subsection expires January 1, 2027.**

10 (d) For townships not described in subsection (c), the township
11 executive shall serve by virtue of office as a member of the township
12 legislative body for the purpose of casting the deciding vote to break a
13 tie. However, the township executive may not vote to break a tie on the
14 adoption of an ordinance to increase the township executive's
15 compensation (as defined in section 10 of this chapter). **This
16 subsection expires January 1, 2027.**

17 SECTION 43. IC 36-6.1 IS ADDED TO THE INDIANA CODE AS
18 A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,
19 2025]:

20 **ARTICLE 6.1. DISSOLUTION OF TOWNSHIP**
21 **GOVERNMENT**

22 **Chapter 1. Applicability**

23 **Sec. 1. This article does not apply to a county having a**
24 **consolidated city.**

25 **Chapter 2. Definitions**

26 **Sec. 1. The definitions in this chapter apply throughout this**
27 **article.**

28 **Sec. 2. "Township office" refers to any of the following:**

29 (1) **The office of township trustee elected as provided in**
30 **IC 36-6-4-2.**

31 (2) **The office of township assessor elected as provided in**
32 **IC 36-6-5-1 (if the office exists).**

33 (3) **The office of a member of the township board elected as**
34 **provided in IC 36-6-2.**

35 **Chapter 3. Township Offices and Office Holders**

36 **Sec. 1. This chapter does not apply to the following:**

37 (1) **A county having a consolidated city.**

38 (2) **A county or other political subdivision that reorganizes**
39 **with a township under IC 36-1.5.**

40 **Sec. 2. Except as provided in section 5 of this chapter, after**
41 **December 31, 2026, each township office is abolished. Unless**
42 **otherwise expressly provided, the powers, functions, and duties of**



1 the township offices are transferred as follows:

2 (1) The township trustee's powers, functions, and duties with

3 regard to fire protection and emergency services under

4 IC 36-8, are transferred to the county executive. All other

5 powers, functions, and duties of the township trustee,

6 including township assistance, are transferred to the county

7 trustee.

8 (2) The township board's powers, functions, and duties are

9 transferred to the county fiscal body.

10 (3) The township assessor's powers, functions, and duties are

11 transferred to the county assessor.

12 Sec. 3. The term of office of an individual who holds a township

13 office ends on December 31, 2026.

14 Sec. 4. An election for a township office shall not be held in

15 2026.

16 Sec. 5. (a) Except as provided in subsection (c), until the term of

17 office of an individual who holds a township office ends on

18 December 31, 2026, the individual shall assist in the transition from

19 township government as provided in this article.

20 (b) Until the term of office of an individual who holds a

21 township office ends on December 31, 2026, an individual who

22 assists in the transition from township government under this

23 section is entitled to the same compensation the individual would

24 have received as if the township office the individual holds would

25 not be abolished on the dissolution date.

26 (c) If a township office becomes vacant before January 1, 2027,

27 the vacancy may not be filled, notwithstanding IC 3-13.

28 (d) If a township office becomes vacant before January 1, 2027,

29 the following apply:

30 (1) If the township office is the office of township trustee, the

31 office of township trustee is abolished in the township and the

32 powers, functions, and duties of the township trustee are

33 transferred to the county executive on the date the vacancy

34 occurs. However, the powers, functions, and duties of the

35 township trustee regarding township assistance are

36 transferred to the county trustee upon the county trustee

37 assuming office.

38 (2) If the township office is the office of a member of a

39 township board, the following apply:

40 (A) If the township board continues to have a quorum, the

41 township board continues.

42 (B) If the vacancy causes the township board to lose a



1 quorum, the following apply on the date the township
2 board loses its quorum:

- 3 (i) The township board in the township is abolished.
- 4 (ii) The term of office of the remaining members of the
- 5 township board end on the date the township board loses
- 6 its quorum.
- 7 (iii) The county fiscal body assumes the powers,
- 8 functions, and duties of the township board in that
- 9 township.

10 (3) If the township office is the office of township assessor, the
11 office of township assessor is abolished in the township and
12 the county assessor assumes the powers, functions, and duties
13 of the township assessor on the date the vacancy occurs.

14 Sec. 6. (a) The abolition of a township office under this article
15 does not invalidate:

- 16 (1) any resolutions, fees, schedules, or other actions adopted
- 17 or taken by the township trustee or township assessor before
- 18 the dissolution date; or
- 19 (2) any appointments made by the township trustee or
- 20 township assessor before the dissolution date.

21 (b) In a county in which a township office is abolished under this
22 chapter, after December 31, 2026, any reference:

- 23 (1) in the Indiana Code;
- 24 (2) in the Indiana Administrative Code; or
- 25 (3) in any resolution;

26 to the township trustee and township board is considered a
27 reference to the county trustee and county fiscal body respectively,
28 and any reference to the township assessor is considered a
29 reference to the county assessor.

30 Chapter 4. Disposition of Township Property, Funds, and
31 Liabilities

32 Sec. 1. (a) On January 1, 2027, all:

- 33 (1) assets;
- 34 (2) debts;
- 35 (3) property rights;
- 36 (4) equipment;
- 37 (5) records;
- 38 (6) personnel; and
- 39 (7) contracts;

40 connected with the operations of a township government in the
41 county related to township government functions are transferred
42 to the county executive.



1 (b) Notwithstanding subsection (a)(6), the county executive shall
2 determine which transferring township employees who were
3 employed by the township on December 31, 2026, to perform
4 township functions that were transferred to the county under this
5 article, become county employees responsible for performing
6 township functions that were transferred to the county under this
7 article on January 1, 2027.

8 Sec. 2. (a) Except as provided in subsection (b), on January 1,
9 2027, the balance in a debt service fund related to fire protection
10 of a township located in the county:

11 (1) is transferred to the county in which the township is
12 located; and

13 (2) shall be used by the county to pay indebtedness or lease
14 rentals for which the fund was established.

15 Any balance remaining in the fund after all payments for
16 indebtedness or lease rentals required under this section have been
17 made is transferred to the appropriate county fund for fire
18 protection within the county.

19 (b) On January 1, 2027, the balance in a debt service fund
20 related to fire protection of a township that is wholly contained
21 within a fire protection district as of December 31, 2026:

22 (1) is transferred to the county in which the township is
23 wholly contained; and

24 (2) shall be used by the county to pay indebtedness or lease
25 rentals for which the fund was established.

26 Any balance remaining in the fund after all payments for
27 indebtedness or lease rentals required under this section have been
28 made is transferred to the appropriate county fund for fire
29 protection within the county.

30 (c) On January 1, 2027, the balance in a debt service fund
31 related to township functions other than those specified under
32 subsection (a) or (b):

33 (1) is transferred to the county in which the township is
34 located; and

35 (2) shall be used by the county to pay indebtedness or lease
36 rentals for which the fund was established.

37 Any balance remaining in the fund after all payments for
38 indebtedness or lease rentals required under this section have been
39 made is transferred to the county general fund.

40 Sec. 3. (a) On January 1, 2027, the balance in the general fund
41 of a township is transferred to the county.

42 (b) IC 36-1-8-5 does not apply to a balance referred to in



- 1 subsection (a).
 2 **Sec. 4. (a) On January 1, 2027, the balance in the township**
 3 **assistance fund of a township:**
 4 (1) is transferred to the county trustee; and
 5 (2) shall be deposited in the township assistance fund of the
 6 county established by IC 12-20-21-6.
 7 **(b) IC 36-1-8-5 does not apply to a balance referred to in this**
 8 **section.**
 9 **Sec. 5. Indebtedness that was incurred by a township before**
 10 **January 1, 2027:**
 11 (1) may not be imposed on taxpayers that were not
 12 responsible for payment of the indebtedness before the
 13 dissolution of the township government; and
 14 (2) must be paid by the taxpayers that were responsible for
 15 payment of the indebtedness before the dissolution of the
 16 township government.
 17 **Sec. 6. The department of local government finance shall adjust**
 18 **maximum permissible property tax levies and property tax rates**
 19 **of units of local government as necessary to account for transfers**
 20 **of duties, powers, and obligations under this chapter.**
 21 **Sec. 7. (a) After December 31, 2026, fire protection and**
 22 **emergency services of a county are governed by and subject to a**
 23 **county fire protection and emergency services plan adopted under**
 24 **IC 36-8-13.6.**
 25 **(b) If, as of December 31, 2026, a township has a local board for**
 26 **the 1937 firefighters' pension fund or the 1977 police officers' and**
 27 **firefighters' pension and disability fund, the local board is**
 28 **dissolved on January 1, 2027, and the powers, duties, and**
 29 **responsibilities of the local board under IC 36-8-7 or IC 36-8-8,**
 30 **respectively, are assumed by the county's local board for the 1937**
 31 **firefighters' pension fund and local board for the 1977 police**
 32 **officers' and firefighters' pension and disability fund, respectively.**
 33 **Notwithstanding any other provision, the legislative body of the**
 34 **county may adopt an ordinance to adjust the membership of the**
 35 **county's local board to reflect the dissolution of the township's**
 36 **local board.**
 37 **(c) As necessary, a county shall levy taxes (within the county's**
 38 **maximum permissible ad valorem property tax levy limit) as**
 39 **necessary to provide for the payment of pension benefits:**
 40 (1) to members of the 1937 firefighters' pension fund; and
 41 (2) for which, before the transfer of fire protection
 42 responsibilities to counties under IC 36-2-21 and IC 36-8-13.7



1 (effective January 1, 2027), the local board of a township in
2 the county was responsible.

3 **Sec. 8. (a) Effective January 1, 2027, the county shall assume,**
4 **defease, pay, or refund all township indebtedness or lease rental**
5 **obligations related to a power or duty transferred to the county.**
6 **The county may levy property taxes to pay township indebtedness**
7 **or lease rental obligations incurred by a township only in the**
8 **geographic area of the township that originally issued the debt or**
9 **entered into the lease rental agreement. The former territory of the**
10 **township comprises a taxing district for the payment of township**
11 **indebtedness or lease rental obligations existing at the time of the**
12 **abolition or alteration.**

13 **(b) Notwithstanding any other law, to assume, defease, pay, or**
14 **refund all or a part of the indebtedness or lease rental obligations**
15 **described in subsection (a), the county is not required to comply**
16 **with any other statutory procedures or approvals that apply when**
17 **a unit incurs indebtedness or lease rental obligations.**

18 **(c) The rights of a trustee, bondholder, or leaseholder with**
19 **respect to any:**

20 **(1) indebtedness or lease rental obligations described in**
21 **subsection (a); or**

22 **(2) bond resolution, trust agreement or indenture, security**
23 **agreement, purchase agreement, or other undertaking with**
24 **respect to indebtedness described in subsection (a);**

25 **remain the same, although the powers, duties, agreements, and**
26 **liabilities of the townships have been transferred to the county, and**
27 **the county shall be considered to have assumed all those powers,**
28 **duties, agreements, and liabilities.**

29 **Chapter 5. Transitional Measures**

30 **Sec. 1. Subject to section 2 of this chapter, the county executive**
31 **and the county fiscal body may adopt appropriate measures,**
32 **including ordinances and resolutions, necessary to accomplish a**
33 **transition in the county from township government to assumption**
34 **of the powers, functions, and duties of township government by**
35 **county government.**

36 **Sec. 2. A measure adopted under section 1 of this chapter may**
37 **not be inconsistent with any law.**

38 SECTION 44. IC 36-8-3-1 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies
40 to:

41 **(1) second and third class cities; and**

42 **(2) after December 31, 2026, counties not having a**



- 1 **consolidated city (for purposes of the county fire department).**
 2 It also applies to other units, where specifically indicated.
 3 SECTION 45. IC 36-8-3-1.5 IS ADDED TO THE INDIANA CODE
 4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 5 1, 2025]: **Sec. 1.5. (a) This section does not apply to a county having
 6 a consolidated city. This section applies after December 31, 2026.**
 7 **(b) If a county establishes a county fire department, the county
 8 legislative body may by ordinance establish a safety board for
 9 purposes of the county fire department, with the members to be
 10 appointed by the county executive.**
 11 **(c) A safety board described in this section has the same powers
 12 and duties under this chapter for purposes of the county fire
 13 department as a municipal safety board has under this chapter for
 14 purposes of a municipal fire department.**
 15 SECTION 46. IC 36-8-3.5-1.5 IS ADDED TO THE INDIANA
 16 CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 1.5. (a) This section does not
 17 apply to a county having a consolidated city.**
 18 **(b) After December 31, 2026, the county may establish a merit
 19 system under this chapter for the county fire department.**
 20 SECTION 47. IC 36-8-7-1, AS AMENDED BY P.L.227-2005,
 21 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2025]: Sec. 1. (a) This chapter applies to pension benefits for
 23 members of fire departments hired before May 1, 1977, in units for
 24 which a 1937 fund was established before May 1, 1977.
 25 (b) A firefighter with twenty (20) years of service is covered by this
 26 chapter and not by IC 36-8-8 if the firefighter:
 27 (1) was hired before May 1, 1977;
 28 (2) did not convert under IC 19-1-36.5-7 (repealed September 1,
 29 1981); and
 30 (3) is rehired after April 30, 1977, by the same employer.
 31 (c) A firefighter is covered by this chapter and not by IC 36-8-8 if
 32 the firefighter:
 33 (1) was hired before May 1, 1977;
 34 (2) did not convert under IC 19-1-36.5-7 (repealed September 1,
 35 1981);
 36 (3) was rehired after April 30, 1977, but before February 1, 1979;
 37 and
 38 (4) was made, before February 1, 1979, a member of a 1937 fund.
 39 (d) A firefighter who:
 40 (1) is covered by this chapter before a consolidation under
 41 IC 36-3-1-6.1; and
 42



1 (2) becomes a member of a fire department of a consolidated city
 2 under IC 36-3-1-6.1;
 3 is covered by this chapter after the effective date of the consolidation,
 4 and the firefighter's service as a member of a fire department of a
 5 consolidated city is considered active service under this chapter.

6 **(e) A firefighter who:**

7 **(1) as of December 31, 2026, is a member of the 1937 fund as**
 8 **a firefighter with a township fire department, fire protection**
 9 **territory, or fire protection district within a county; and**
 10 **(2) after the transfer of fire protection responsibilities to**
 11 **counties under IC 36-2-21 and IC 36-8-13.7 (effective January**
 12 **1, 2027) becomes a member of the county fire department;**
 13 **is covered by this chapter after the firefighter becomes a member**
 14 **of the county fire department, and the firefighter's service as a**
 15 **member of a township fire department, fire protection territory, or**
 16 **fire protection district that was covered under this chapter before**
 17 **January 1, 2027, is considered active service under this chapter.**

18 SECTION 48. IC 36-8-8-1, AS AMENDED BY P.L.135-2024,
 19 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2025]: Sec. 1. This chapter applies to:

21 (1) full-time police officers hired or rehired after April 30, 1977,
 22 in all municipalities, or who converted their benefits under
 23 IC 19-1-17.8-7 (repealed September 1, 1981);

24 (2) full-time fully paid firefighters hired or rehired after April 30,
 25 1977, or who converted their benefits under IC 19-1-36.5-7
 26 (repealed September 1, 1981);

27 (3) a police matron hired or rehired after April 30, 1977, and
 28 before July 1, 1996, who is a member of a police department in a
 29 second or third class city on March 31, 1996;

30 (4) a park ranger who:

31 (A) completed at least the number of weeks of training at the
 32 Indiana law enforcement academy or a comparable law
 33 enforcement academy in another state that were required at the
 34 time the park ranger attended the Indiana law enforcement
 35 academy or the law enforcement academy in another state;

36 (B) graduated from the Indiana law enforcement academy or
 37 a comparable law enforcement academy in another state; and

38 (C) is employed by the parks department of a city having a
 39 population of more than one hundred ten thousand (110,000)
 40 and less than one hundred fifty thousand (150,000);

41 (5) a full-time fully paid firefighter who is covered by this chapter
 42 before the effective date of consolidation and becomes a member



- 1 of the fire department of a consolidated city under IC 36-3-1-6.1,
- 2 provided that the firefighter's service as a member of the fire
- 3 department of a consolidated city is considered active service
- 4 under this chapter;
- 5 (6) except as otherwise provided, a full-time fully paid firefighter
- 6 who is hired or rehired after the effective date of the consolidation
- 7 by a consolidated fire department established under
- 8 IC 36-3-1-6.1;
- 9 (7) a full-time police officer who is covered by this chapter before
- 10 the effective date of consolidation and becomes a member of the
- 11 consolidated law enforcement department as part of the
- 12 consolidation under IC 36-3-1-5.1, provided that the officer's
- 13 service as a member of the consolidated law enforcement
- 14 department is considered active service under this chapter;
- 15 (8) except as otherwise provided, a full-time police officer who is
- 16 hired or rehired after the effective date of the consolidation by a
- 17 consolidated law enforcement department established under
- 18 IC 36-3-1-5.1;
- 19 (9) a veteran described in IC 36-8-4.7;
- 20 (10) a full-time police officer or full-time fully paid firefighter
- 21 who is employed by an airport authority; ~~and~~
- 22 (11) a full-time school resource officer; ~~and~~
- 23 **(12) a full-time fully paid firefighter who:**
- 24 **(A) as of December 31, 2026, is a member of the 1977 fund**
- 25 **as a firefighter with a township fire department, fire**
- 26 **protection territory, or fire protection district within a**
- 27 **county; and**
- 28 **(B) after the transfer of fire protection responsibilities to**
- 29 **counties under IC 36-2-21 and IC 36-8-13.7 (effective**
- 30 **January 1, 2027) becomes a member of the county fire**
- 31 **department;**
- 32 except as provided by section 7 of this chapter.
- 33 SECTION 49. IC 36-8-8-2.1, AS AMENDED BY P.L.135-2024,
- 34 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 35 JULY 1, 2025]: Sec. 2.1. (a) As used in this chapter, "local board"
- 36 means the following:
- 37 (1) For a unit that established a 1925 fund for its police officers,
- 38 the local board described in IC 36-8-6-2.
- 39 (2) **Except as provided in subdivision (3),** for a unit that
- 40 established a 1937 fund for its firefighters, the local board
- 41 described in IC 36-8-7-3.
- 42 **(3) This subdivision does not apply to a township in a county**



1 **having a consolidated city. For a township that established a**
 2 **1937 fund for its firefighters, "local board", after December**
 3 **31, 2026, means the local board of the county.**

4 ~~(3)~~ **(4)** For a consolidated city that established a 1953 fund for its
 5 police officers, the local board described in IC 36-8-7.5-2.

6 ~~(4)~~ **(5)** For a unit, other than a consolidated city, that did not
 7 establish a 1925 fund for its police officers or a 1937 fund for its
 8 firefighters, the local board described in subsection (b) or (c).

9 ~~(5)~~ **(6)** For an airport authority, the board of an airport authority.

10 ~~(6)~~ **(7)** For a school resource officer, the local board described in
 11 subdivisions (1) through ~~(4)~~ **(5)** that manages the fund established
 12 in the unit or the consolidated city in which the:

13 (A) territory of the school corporation; or

14 (B) charter school;

15 is located. However, if more than one (1) local board is applicable
 16 under this subdivision, the governing body of the school
 17 corporation or the equivalent authority for the charter school that
 18 employs or contracts to employ the school resource officer may
 19 choose the applicable local board with respect to the school
 20 resource officer.

21 (b) If a unit did not establish a 1925 fund for its police officers, a
 22 local board shall be composed in the same manner described in
 23 IC 36-8-6-2(b). However, if there is not a retired member of the
 24 department, no one shall be appointed to that position until such time
 25 as there is a retired member.

26 (c) If a unit did not establish a 1937 fund for its firefighters, a local
 27 board shall be composed in the same manner described in
 28 IC 36-8-7-3(b). However, if there is not a retired member of the
 29 department, no one shall be appointed to that position until such time
 30 as there is a retired member.

31 SECTION 50. IC 36-8-8-7, AS AMENDED BY P.L.102-2023,
 32 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2025]: Sec. 7. (a) Subject to IC 36-8-4.7 and except as
 34 provided in subsections (d), (e), (f), (g), (h), (k), (l), and ~~(m)~~; **(n)**, a
 35 police officer or a firefighter who:

36 (1) is less than forty ~~(40)~~ years of age; and

37 (2) passes the baseline statewide physical and mental
 38 examinations required under section 19 of this chapter;

39 shall be a member of the 1977 fund and is not a member of the 1925
 40 fund, the 1937 fund, or the 1953 fund.

41 (b) A police officer or firefighter with service before May 1, 1977,
 42 who is hired or rehired after April 30, 1977, may receive credit under



1 this chapter for service as a police officer or firefighter prior to entry
 2 into the 1977 fund if the employer who rehires the police officer or
 3 firefighter chooses to contribute to the 1977 fund the amount necessary
 4 to amortize the police officer's or firefighter's prior service liability over
 5 a period of not more than thirty (30) years, the amount and the period
 6 to be determined by the system board. If the employer chooses to make
 7 the contributions, the police officer or firefighter is entitled to receive
 8 credit for the police officer's or firefighter's prior years of service
 9 without making contributions to the 1977 fund for that prior service. In
 10 no event may a police officer or firefighter receive credit for prior years
 11 of service if the police officer or firefighter is receiving a benefit or is
 12 entitled to receive a benefit in the future from any other public pension
 13 plan with respect to the prior years of service.

14 (c) Except as provided in section 18 of this chapter, a police officer
 15 or firefighter is entitled to credit for all years of service after April 30,
 16 1977, with the police or fire department of an employer covered by this
 17 chapter.

18 (d) A police officer or firefighter with twenty (20) years of service
 19 does not become a member of the 1977 fund and is not covered by this
 20 chapter, if the police officer or firefighter:

- 21 (1) was hired before May 1, 1977;
- 22 (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both
- 23 of which were repealed September 1, 1981); and
- 24 (3) is rehired after April 30, 1977, by the same employer.

25 (e) A police officer or firefighter does not become a member of the
 26 1977 fund and is not covered by this chapter if the police officer or
 27 firefighter:

- 28 (1) was hired before May 1, 1977;
- 29 (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both
- 30 of which were repealed September 1, 1981);
- 31 (3) was rehired after April 30, 1977, but before February 1, 1979;
- 32 and
- 33 (4) was made, before February 1, 1979, a member of a 1925,
- 34 1937, or 1953 fund.

35 (f) A police officer or firefighter does not become a member of the
 36 1977 fund and is not covered by this chapter if the police officer or
 37 firefighter:

- 38 (1) was hired by the police or fire department of a unit before May
- 39 1, 1977;
- 40 (2) did not convert under IC 19-1-17.8-7 or IC 19-1-36.5-7 (both
- 41 of which were repealed September 1, 1981);
- 42 (3) is rehired by the police or fire department of another unit after



- 1 December 31, 1981; and
 2 (4) is made, by the fiscal body of the other unit after December
 3 31, 1981, a member of a 1925, 1937, or 1953 fund of the other
 4 unit.
- 5 If the police officer or firefighter is made a member of a 1925, 1937, or
 6 1953 fund, the police officer or firefighter is entitled to receive credit
 7 for all the police officer's or firefighter's years of service, including
 8 years before January 1, 1982.
- 9 (g) As used in this subsection, "emergency medical services" and
 10 "emergency medical technician" have the meanings set forth in
 11 IC 16-18-2-110 and IC 16-18-2-112. A firefighter who:
 12 (1) is employed by a unit that is participating in the 1977 fund;
 13 (2) was employed as an emergency medical technician by a
 14 political subdivision wholly or partially within the department's
 15 jurisdiction;
 16 (3) was a member of the public employees' retirement fund during
 17 the employment described in subdivision (2); and
 18 (4) ceased employment with the political subdivision and was
 19 hired by the unit's fire department due to the reorganization of
 20 emergency medical services within the department's jurisdiction;
 21 shall participate in the 1977 fund. A firefighter who participates in the
 22 1977 fund under this subsection is subject to sections 18 and 21 of this
 23 chapter.
- 24 (h) A police officer or firefighter does not become a member of the
 25 1977 fund and is not covered by this chapter if the individual was
 26 appointed as:
 27 (1) a fire chief under a waiver under IC 36-8-4-6(c); or
 28 (2) a police chief under a waiver under IC 36-8-4-6.5(c);
 29 unless the executive of the unit requests that the 1977 fund accept the
 30 individual in the 1977 fund and the individual previously was a
 31 member of the 1977 fund.
- 32 (i) A police matron hired or rehired after April 30, 1977, and before
 33 July 1, 1996, who is a member of a police department in a second or
 34 third class city on March 31, 1996, is a member of the 1977 fund.
- 35 (j) A park ranger who:
 36 (1) completed at least the number of weeks of training at the
 37 Indiana law enforcement academy or a comparable law
 38 enforcement academy in another state that were required at the
 39 time the park ranger attended the Indiana law enforcement
 40 academy or the law enforcement academy in another state;
 41 (2) graduated from the Indiana law enforcement academy or a
 42 comparable law enforcement academy in another state; and



- 1 (3) is employed by the parks department of a city having a
 2 population of more than one hundred ten thousand (110,000) and
 3 less than one hundred fifty thousand (150,000);
 4 is a member of the fund.
- 5 (k) Notwithstanding any other provision of this chapter, a police
 6 officer or firefighter:
 7 (1) who is a member of the 1977 fund before a consolidation
 8 under IC 36-3-1-5.1 or IC 36-3-1-6.1;
 9 (2) whose employer is consolidated into the consolidated law
 10 enforcement department or the fire department of a consolidated
 11 city under IC 36-3-1-5.1 or IC 36-3-1-6.1; and
 12 (3) who, after the consolidation, becomes an employee of the
 13 consolidated law enforcement department or the consolidated fire
 14 department under IC 36-3-1-5.1 or IC 36-3-1-6.1;
 15 is a member of the 1977 fund without meeting the requirements under
 16 sections 19 and 21 of this chapter.
- 17 (l) Notwithstanding any other provision of this chapter, if:
 18 (1) before a consolidation under IC 8-22-3-11.6, a police officer
 19 or firefighter provides law enforcement services or fire protection
 20 services for an entity in a consolidated city;
 21 (2) the provision of those services is consolidated into the law
 22 enforcement department or fire department of a consolidated city;
 23 and
 24 (3) after the consolidation, the police officer or firefighter
 25 becomes an employee of the consolidated law enforcement
 26 department or the consolidated fire department under
 27 IC 8-22-3-11.6;
 28 the police officer or firefighter is a member of the 1977 fund without
 29 meeting the requirements under sections 19 and 21 of this chapter.
- 30 **(m) Notwithstanding any other provision of this chapter, a**
 31 **firefighter who:**
 32 **(1) as of December 31, 2026, is a member of the 1977 fund as**
 33 **a firefighter with a township fire department, fire protection**
 34 **territory, or fire protection district within a county; and**
 35 **(2) after the transfer of fire protection responsibilities to**
 36 **counties under IC 36-2-21 and IC 36-8-13.7 (effective January**
 37 **1, 2027) becomes a member of the county fire department;**
 38 **is a member of the 1977 fund without meeting the requirements**
 39 **under sections 19 and 21 of this chapter. A firefighter described in**
 40 **this subsection is entitled to receive credit for all years of service as**
 41 **a member of the 1977 fund before becoming a member of the**
 42 **county fire department.**



1 ~~(m)~~ **(n)** A police officer or firefighter who is a member of the 1977
2 fund under subsection (k) or (l) may not be:

- 3 (1) retired for purposes of section 10 of this chapter; or
4 (2) disabled for purposes of section 12 of this chapter;
5 solely because of a change in employer under the consolidation.

6 ~~(n)~~ **(o)** Notwithstanding any other provision of this chapter and
7 subject to subsection ~~(o)~~; **(p)**, a police officer or firefighter who:

- 8 (1) is an active member of the 1977 fund with an employer that
9 participates in the 1977 fund;
10 (2) separates from that employer; and
11 (3) not later than one hundred eighty (180) days after the date of
12 the separation described in subdivision (2), becomes employed as
13 a full-time police officer or firefighter with the same or a second
14 employer that participates in the 1977 fund;

15 is a member of the 1977 fund without meeting for a second time the
16 age limitation under subsection (a) and the requirements under sections
17 19 and 21 of this chapter. A police officer or firefighter to whom this
18 subsection applies is entitled to receive credit for all years of 1977 fund
19 covered service as a police officer or firefighter with all employers that
20 participate in the 1977 fund.

21 ~~(o)~~ **(p)** The one hundred eighty (180) day limitation described in
22 subsection ~~(n)~~~~(3)~~ **(o)****(3)** does not apply to a member of the 1977 fund
23 who is eligible for reinstatement under IC 36-8-4-11.

24 ~~(p)~~ **(q)** Notwithstanding any other provision of this chapter, a
25 veteran who is:

- 26 (1) described in IC 36-8-4.7; and
27 (2) employed as a firefighter or police officer;
28 is a member of the 1977 fund.

29 ~~(q)~~ **(r)** Notwithstanding any other provision of this chapter and
30 except as provided in subsection ~~(o)~~; **(p)**, a police officer or firefighter
31 who:

- 32 (1) is an active member of the 1977 fund with an employer that
33 participates in the 1977 fund;
34 (2) separates from that employer; and
35 (3) more than one hundred eighty (180) days after the date of the
36 separation described in subdivision (2), becomes employed as a
37 full-time police officer or firefighter with the same or a second
38 employer that participates in the 1977 fund;

39 is a member of the 1977 fund without meeting the age limitation under
40 subsection (a) provided the member can accrue twenty (20) years of
41 service credit in the 1977 fund by the time the firefighter becomes sixty
42 (60) years of age. A police officer or firefighter who participates in the



1 1977 fund under this subsection must pass the baseline statewide
 2 physical and mental examination under section 19 of this chapter. A
 3 police officer or firefighter to whom this subsection applies is entitled
 4 to receive credit for all years of 1977 fund covered service as a police
 5 officer or firefighter with all employers that participate in the 1977
 6 fund.

7 SECTION 51. IC 36-8-8-8, AS AMENDED BY P.L.92-2021,
 8 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2025]: Sec. 8. (a) Each fund member shall contribute during
 10 the period of the fund member's employment or for thirty-two (32)
 11 years, whichever is shorter, an amount equal to six percent (6%) of the
 12 salary of a first class patrolman or firefighter. However, the employer
 13 may pay all or a part of the contribution for the member. The amount
 14 of the contribution, other than contributions paid on behalf of a
 15 member, shall be deducted each pay period from each fund member's
 16 salary by the disbursing officer of the employer. The employer shall
 17 send to the system board each year on March 31, June 30, September
 18 30, and December 31, for the calendar quarters ending on those dates,
 19 or an alternate date established by the rules of the system board, a
 20 certified list of fund members and a warrant issued by the employer for
 21 the total amount deducted for fund members' contributions.

22 (b) After December 31, 2011, an employer shall submit:

23 (1) the list described in subsection (a) in a uniform format through
 24 a secure connection over the Internet or through other electronic
 25 means specified by the system board; and

26 (2) the contributions paid by or on behalf of a member under
 27 subsection (a) by electronic funds transfer.

28 (c) Except as provided in section ~~7(n)~~ 7(o) or 7.2 of this chapter, if
 29 a fund member ends the fund member's employment other than by
 30 death or disability before the fund member completes twenty (20) years
 31 of active service, the system board shall return to the fund member in
 32 a lump sum the fund member's contributions plus interest at a rate
 33 specified by rule by the system board. If the fund member returns to
 34 service, the fund member is entitled to credit for the years of service for
 35 which the fund member's contributions were refunded if the fund
 36 member repays the amount refunded to the fund member plus interest
 37 at a rate specified by rule by the system board in either a lump sum or
 38 a series of payments determined by the system board.

39 SECTION 52. IC 36-8-11-4 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) A county
 41 legislative body may establish fire protection districts for any of the
 42 following purposes:



1 (1) Fire protection, including the capability for extinguishing all
2 fires that might be reasonably expected because of the types of
3 improvements, personal property, and real property within the
4 boundaries of the district.

5 (2) Fire prevention, including identification and elimination of all
6 potential and actual sources of fire hazard.

7 (3) Other purposes or functions related to fire protection and fire
8 prevention.

9 (b) Any area may be established as a fire protection district, but one
10 (1) part of a district may not be completely separate from another part.
11 A municipality may be included in a district, but only if it consents by
12 ordinance, unless a majority of the freeholders of the municipality have
13 petitioned to be included in the district.

14 (c) Except as provided in subsection (d), the territory of a district
15 may consist of:

16 (1) one (1) or more townships and parts of one (1) or more
17 townships in the same county; or

18 (2) all of the townships in the same county.

19 The boundaries of a district need not coincide with those of other
20 political subdivisions.

21 (d) The territory of a district may consist of a municipality that is
22 located in more than one (1) county.

23 (e) **On January 1, 2027, the following occurs in a county not**
24 **having a consolidated city:**

25 **(1) Subject to subdivision (2), the county shall assume the**
26 **powers, duties, rights, responsibilities, and obligations under**
27 **this chapter of each township participating in the district.**

28 **(2) A county legislative body may withdraw any part of the**
29 **unincorporated area of the county from participation in the**
30 **fire protection district, as specified in the county fire**
31 **protection and emergency services plan.**

32 **(3) The department of local government finance shall make**
33 **any necessary adjustments to the maximum permissible ad**
34 **valorem property tax levy for the county firefighting fund to**
35 **account for any transfer of powers, duties, rights,**
36 **responsibilities, and obligations under this section.**

37 SECTION 53. IC 36-8-11-15, AS AMENDED BY P.L.236-2023,
38 SECTION 199, IS AMENDED TO READ AS FOLLOWS
39 [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) The board:

40 (1) has the same powers and duties as a township executive with
41 respect to fire protection functions, including those duties and
42 powers prescribed by IC 36-8-13 and **(after December 31, 2026)**



- 1 **IC 36-8-13.7**, although all cooperative and joint actions permitted
 2 by ~~that chapter~~ **those chapters** must be undertaken according to
 3 this chapter;
- 4 (2) has the same powers and duties as a township executive
 5 relative to contracting with volunteer firefighting companies, as
 6 prescribed by IC 36-8-12, ~~and~~ IC 36-8-13 **and (after December**
 7 **31, 2026) IC 36-8-13.7;**
- 8 (3) shall appoint, fix the compensation, and prescribe the duties
 9 of a fiscal officer, secretarial staff, persons performing special and
 10 temporary services or providing legal counsel, and other
 11 personnel considered necessary for the proper functioning of the
 12 district; however, a person appointed as fiscal officer must be
 13 bonded by good and sufficient sureties in an amount ordered by
 14 the county legislative body to protect the district from financial
 15 loss;
- 16 (4) shall exercise general supervision of and make regulations for
 17 the administration of the district's affairs;
- 18 (5) shall prescribe uniform rules pertaining to investigations and
 19 hearings;
- 20 (6) shall supervise the fiscal affairs and responsibilities of the
 21 district;
- 22 (7) may delegate to employees of the district the authority to
 23 perform ministerial acts, except in cases in which final action of
 24 the board is necessary;
- 25 (8) shall keep accurate and complete records of all departmental
 26 proceedings, record and file all bonds and contracts, and assume
 27 responsibility for the custody and preservation of all papers and
 28 documents of the district;
- 29 (9) shall make an annual report to the executive and the fiscal
 30 body of the county that at least lists the financial transactions of
 31 the district and a statement of the progress in accomplishing the
 32 purposes for which the district has been established;
- 33 (10) shall adopt a seal and certify all official acts;
- 34 (11) may sue and be sued collectively by its legal name:
- 35 (A) ("Board of Fire Trustees, _____ Fire Protection
 36 District"); or
- 37 (B) ("Governing Board of _____ Fire Protection
 38 District"), if a governing board for the district is appointed
 39 under section 12.5 of this chapter;
- 40 with service of process made on the chair of the board, but costs
 41 may not be taxed against the members individually in an action;
- 42 (12) may invoke any legal, equitable, or special remedy for the



- 1 enforcement of this chapter or of proper action of the board taken
 2 in a court;
- 3 (13) shall prepare and submit to the fiscal body of the county an
 4 annual budget for operation and maintenance expenses and for the
 5 retirement of obligations of the district, subject to review and
 6 approval by the fiscal body;
- 7 (14) may, if advisable, establish one (1) or more advisory
 8 committees, however in a county that adopts an ordinance under
 9 section 12.5 of this chapter, the board of fire trustees shall be an
 10 advisory body to the governing board;
- 11 (15) may enter into agreements with and accept money from a
 12 federal or state agency and enter into agreements with a
 13 municipality located within or outside the district, whether or not
 14 the municipality is a part of the district, for a purpose compatible
 15 with the purposes for which the district exists and with the
 16 interests of the municipality;
- 17 (16) may accept gifts of money or other property to be used for
 18 the purposes for which the district is established;
- 19 (17) may levy taxes at a uniform rate on the real and personal
 20 property within the district;
- 21 (18) may issue bonds and tax anticipation warrants;
- 22 (19) may incur other debts and liabilities;
- 23 (20) may purchase or rent property;
- 24 (21) may sell services or property that are produced incident to
 25 the operations of the district making a fair and reasonable charge
 26 for it;
- 27 (22) may make contracts or otherwise enter into agreements with
 28 public or private persons and federal or state agencies for
 29 construction, maintenance, or operations of or in part of the
 30 district;
- 31 (23) may receive and disburse money;
- 32 (24) may impose a false alarm fee or service charge under
 33 IC 36-8-13-4 or **(after December 31, 2026) IC 36-8-13.7-8;**
- 34 (25) may, subject to the approval of the active members of the fire
 35 department in a referendum, adopt a merit system under
 36 IC 36-8-3.5; and
- 37 (26) shall serve as merit commissioners if a merit system is
 38 adopted under IC 36-8-3.5.
- 39 (b) Powers granted by this chapter may be used only to accomplish
 40 the purpose or purposes as stated in the ordinance or resolution
 41 establishing the district. However, an act of the board necessary and
 42 proper to accomplish the purposes for which the district is established



1 is not invalid because it incidentally accomplishes a purpose other than
2 one for which the district is established.

3 SECTION 54. IC 36-8-11-19 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 19. The department of
5 local government finance, when approving a rate and levy fixed by the
6 board, shall verify that a duplication of tax levies does not exist
7 between a fire protection district and a municipality, ~~or~~ township, **or**
8 **(after December 31, 2026) county, in the case of a county not**
9 **having a consolidated city**, within the boundaries of the district, so
10 that taxpayers do not bear two (2) levies for the same service, except
11 as provided by section 20 of this chapter.

12 SECTION 55. IC 36-8-11-21 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 21. This chapter does
14 not require a municipality, ~~or~~ township, **or (after December 31, 2026)**
15 **county, in the case of a county not having a consolidated city**, to
16 disband its fire department unless its legislative body consents by
17 ordinance.

18 SECTION 56. IC 36-8-12-1 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Except as
20 provided in **subsection (b) and** section 10 of this chapter, this chapter
21 applies to all units except counties.

22 **(b) After December 31, 2026:**

23 **(1) this chapter also applies to counties not having a**
24 **consolidated city; and**

25 **(2) a county not having a consolidated city assumes the**
26 **powers, duties, rights, and obligations under this chapter of**
27 **each township in the county.**

28 SECTION 57. IC 36-8-12-13, AS AMENDED BY P.L.236-2023,
29 SECTION 200, IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) Except as provided in
31 subsection (b), the volunteer fire department that responds first to an
32 incident may impose a charge on the owner of property, the owner of
33 a vehicle, or a responsible party (as defined in IC 13-11-2-191(d)) that
34 is involved in a hazardous material or fuel spill or chemical or
35 hazardous material related fire (as defined in IC 13-11-2-96(b)):

36 (1) that is responded to by the volunteer fire department; and

37 (2) that members of that volunteer fire department assisted in
38 extinguishing, containing, or cleaning up.

39 A second or subsequently responding volunteer fire department may
40 not impose a charge on an owner or responsible party under this
41 section, although it may be entitled to reimbursement from the first
42 responding volunteer fire department in accordance with an interlocal



- 1 or other agreement.
- 2 (b) A volunteer fire department that is funded, in whole or in part:
- 3 (1) by taxes imposed by a unit; or
- 4 (2) by a contract with a unit;
- 5 may not impose a charge under subsection (a) on a natural person who
- 6 resides or pays property taxes within the boundaries of the unit
- 7 described in subdivision (1) or (2), unless the spill or the chemical or
- 8 hazardous material fire poses an imminent threat to persons or
- 9 property.
- 10 (c) The volunteer fire department shall bill the owner or responsible
- 11 party of the vehicle for the total dollar value of the assistance that was
- 12 provided, with that value determined by a method that the state fire
- 13 marshal shall establish under section 16 of this chapter. A copy of the
- 14 fire incident report to the state fire marshal must accompany the bill.
- 15 This billing must take place within thirty (30) days after the assistance
- 16 was provided. The owner or responsible party shall remit payment
- 17 directly to the governmental unit providing the service. Any money that
- 18 is collected under this section may be:
- 19 (1) deposited in the:
- 20 (A) township firefighting and emergency services fund
- 21 established in IC 36-8-13-4(a)(1) or ~~the~~ township firefighting
- 22 fund established in IC 36-8-13-4(a)(2)(A); or
- 23 **(B) county firefighting and emergency services fund**
- 24 **established under IC 36-8-13.7-8(a)(1) or county**
- 25 **firefighting fund established under**
- 26 **IC 36-8-13.7-8(a)(2)(A);**
- 27 (2) used to pay principal and interest on a loan made by the
- 28 department of homeland security established by IC 10-19-2-1 or
- 29 a division of the department for the purchase of new or used
- 30 firefighting and other emergency equipment or apparatus; or
- 31 (3) used for the purchase of equipment, buildings, and property
- 32 for firefighting, fire protection, and other emergency services.
- 33 (d) Any administrative fees charged by a fire department's agent
- 34 must be paid only from fees that are collected and allowed by Indiana
- 35 law and the fire marshal's schedule of fees.
- 36 (e) An agent who processes fees on behalf of a fire department shall
- 37 send all bills, notices, and other related materials to both the fire
- 38 department and the person being billed for services.
- 39 (f) All fees allowed by Indiana law and the fire marshal's fee
- 40 schedule must be itemized separately from any other charges.
- 41 (g) The volunteer fire department may maintain a civil action to
- 42 recover an unpaid charge that is imposed under subsection (a) and may,



1 if it prevails, recover all costs of the action, including reasonable
2 attorney's fees.

3 SECTION 58. IC 36-8-12-16, AS AMENDED BY P.L.236-2023,
4 SECTION 201, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A volunteer fire department
6 that provides service within a jurisdiction served by the department
7 may establish a schedule of charges for the services that the department
8 provides not to exceed the state fire marshal's recommended schedule
9 for services. The volunteer fire department or its agent may collect a
10 service charge according to this schedule from the owner of property
11 that receives service if the following conditions are met:

12 (1) At the following times, the department gives notice under
13 IC 5-3-1-4(d) in each political subdivision served by the
14 department of the amount of the service charge for each service
15 that the department provides:

16 (A) Before the schedule of service charges is initiated.

17 (B) When there is a change in the amount of a service charge.

18 (2) The property owner has not sent written notice to the
19 department to refuse service by the department to the owner's
20 property.

21 (3) The bill for payment of the service charge:

22 (A) is submitted to the property owner in writing within thirty
23 (30) days after the services are provided;

24 (B) includes a copy of a fire incident report in the form
25 prescribed by the state fire marshal, if the service was
26 provided for an event that requires a fire incident report;

27 (C) must contain verification that the bill has been approved
28 by the chief of the volunteer fire department; and

29 (D) must contain language indicating that correspondence
30 from the property owner and any question from the property
31 owner regarding the bill should be directed to the department.

32 (4) Payment is remitted directly to the governmental unit
33 providing the service.

34 (b) A volunteer fire department shall use the revenue collected from
35 the fire service charges under this section:

36 (1) for the purchase of equipment, buildings, and property for
37 firefighting, fire protection, or other emergency services;

38 (2) for deposit in the:

39 (A) township firefighting and emergency services fund
40 established under IC 36-8-13-4(a)(1) or ~~the~~ township
41 firefighting fund established under IC 36-8-13-4(a)(2)(A); or

42 (B) **county firefighting and emergency services fund**



- 1 **established under IC 36-8-13.7-8(a)(1) or county**
 2 **firefighting fund established under**
 3 **IC 36-8-13.7-8(a)(2)(A); or**
 4 (3) to pay principal and interest on a loan made by the department
 5 of homeland security established by IC 10-19-2-1 or a division of
 6 the department for the purchase of new or used firefighting and
 7 other emergency equipment or apparatus.
- 8 (c) Any administrative fees charged by a fire department's agent
 9 must be paid only from fees that are collected and allowed by Indiana
 10 law and the fire marshal's schedule of fees.
- 11 (d) An agent who processes fees on behalf of a fire department shall
 12 send all bills, notices, and other related materials to both the fire
 13 department and the person being billed for services.
- 14 (e) All fees allowed by Indiana law and the fire marshal's fee
 15 schedule must be itemized separately from any other charges.
- 16 (f) If at least twenty-five percent (25%) of the money received by a
 17 volunteer fire department for providing fire protection or emergency
 18 services is received under one (1) or more contracts with one (1) or
 19 more political subdivisions (as defined in IC 34-6-2-110), the
 20 legislative body of a contracting political subdivision must approve the
 21 schedule of service charges established under subsection (a) before the
 22 schedule of service charges is initiated in that political subdivision.
- 23 (g) A volunteer fire department that:
 24 (1) has contracted with a political subdivision to provide fire
 25 protection or emergency services; and
 26 (2) charges for services under this section;
 27 must submit a report to the legislative body of the political subdivision
 28 before April 1 of each year indicating the amount of service charges
 29 collected during the previous calendar year and how those funds have
 30 been expended.
- 31 (h) The state fire marshal shall annually prepare and publish a
 32 recommended schedule of service charges for fire protection services.
- 33 (i) The volunteer fire department or its agent may maintain a civil
 34 action to recover an unpaid service charge under this section and may,
 35 if it prevails, recover all costs of the action, including reasonable
 36 attorney's fees.
- 37 SECTION 59. IC 36-8-12-17, AS AMENDED BY P.L.236-2023,
 38 SECTION 202, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2025]: Sec. 17. (a) If a political subdivision has
 40 not imposed its own false alarm fee or service charge, a volunteer fire
 41 department that provides service within the jurisdiction may establish
 42 a service charge for responding to false alarms. The volunteer fire



1 department may collect the false alarm service charge from the owner
 2 of the property if the volunteer fire department dispatches firefighting
 3 apparatus or personnel to a building or premises in the ~~township~~
 4 **political subdivision** in response to:

- 5 (1) an alarm caused by improper installation or improper
 6 maintenance; or
- 7 (2) a drill or test, if the fire department is not previously notified
 8 that the alarm is a drill or test.

9 However, if the owner of property that constitutes the owner's residence
 10 establishes that the alarm is under a maintenance contract with an
 11 alarm company and that the alarm company has been notified of the
 12 improper installation or maintenance of the alarm, the alarm company
 13 is liable for the payment of the fee or service charge.

14 (b) Before establishing a false alarm service charge, the volunteer
 15 fire department must provide notice under IC 5-3-1-4(d) in each
 16 political subdivision served by the department of the amount of the
 17 false alarm service charge. The notice required by this subsection must
 18 be given:

- 19 (1) before the false alarm service charge is initiated; and
- 20 (2) before a change in the amount of the false alarm service
 21 charge.

22 (c) A volunteer fire department may not collect a false alarm service
 23 charge from a property owner or alarm company unless the
 24 department's bill for payment of the service charge:

- 25 (1) is submitted to the property owner in writing within thirty (30)
 26 days after the false alarm; and
- 27 (2) includes a copy of a fire incident report in the form prescribed
 28 by the state fire marshal.

29 (d) A volunteer fire department shall use the money collected from
 30 the false alarm service charge imposed under this section:

- 31 (1) for the purchase of equipment, buildings, and property for fire
 32 fighting, fire protection, or other emergency services;
- 33 (2) for deposit in the:
 34 (A) township firefighting and emergency services fund
 35 established under IC 36-8-13-4(a)(1) or ~~the~~ township
 36 firefighting fund established under IC 36-8-13-4(a)(2)(A); or
 37 (B) **county firefighting and emergency services fund**
 38 **established under IC 36-8-13.7-8(a)(1) or county**
 39 **firefighting fund established under**
 40 **IC 36-8-13.7-8(a)(2)(A); or**
- 41 (3) to pay principal and interest on a loan made by the department
 42 of homeland security established by IC 10-19-2-1 or a division of



- 1 the department for the purchase of new or used firefighting and
 2 other emergency equipment or apparatus.
- 3 (e) If at least twenty-five percent (25%) of the money received by a
 4 volunteer fire department for providing fire protection or emergency
 5 services is received under one (1) or more contracts with one (1) or
 6 more political subdivisions (as defined in IC 34-6-2-110), the
 7 legislative body of a contracting political subdivision must approve the
 8 false alarm service charge established under subsection (a) before the
 9 service charge is initiated in that political subdivision.
- 10 (f) A volunteer fire department that:
- 11 (1) has contracted with a political subdivision to provide fire
 12 protection or emergency services; and
 13 (2) imposes a false alarm service charge under this section;
 14 must submit a report to the legislative body of the political subdivision
 15 before April 1 of each year indicating the amount of false alarm
 16 charges collected during the previous calendar year and how those
 17 funds have been expended.
- 18 (g) The volunteer fire department may maintain a civil action to
 19 recover unpaid false alarm service charges imposed under this section
 20 and may, if it prevails, recover all costs of the action, including
 21 reasonable attorney's fees.
- 22 SECTION 60. IC 36-8-12.2-2 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. As used in this
 24 chapter, "fire department" means a fire department that:
- 25 (1) is established under IC 36-8-2-3, ~~or~~ IC 36-8-13-3(a)(1), ~~or~~
 26 **IC 36-8-13.7**; and
 27 (2) employs:
- 28 (A) both full-time paid members and volunteer members; or
 29 (B) only full-time paid members.
- 30 SECTION 61. IC 36-8-12.2-8 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) Money collected
 32 under this chapter must be deposited in one (1) of the following:
- 33 (1) The general fund of the unit that established the fire
 34 department under IC 36-8-2-3, ~~or~~ IC 36-8-13-3(a)(1), ~~or~~
 35 **IC 36-8-13.7**.
 36 (2) A hazardous materials response fund established under section
 37 8.1 of this chapter by a city or town having a fire department
 38 established under IC 36-8-2-3.
- 39 (b) Money collected under this chapter may be used only for the
 40 following:
- 41 (1) Purchase of supplies and equipment used in providing
 42 hazardous materials emergency assistance under this chapter.



1 (2) Training for members of the fire department in skills
 2 necessary for providing hazardous materials emergency assistance
 3 under this chapter.

4 (3) Payment to persons with which the fire department contracts
 5 to provide services related to the hazardous materials emergency
 6 assistance provided by the fire department under this chapter.

7 SECTION 62. IC 36-8-13.6 IS ADDED TO THE INDIANA CODE
 8 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2025]:

10 **Chapter 13.6. County Fire Protection and Emergency Services**
 11 **Plan**

12 **Sec. 1. This chapter does not apply to a county having a**
 13 **consolidated city.**

14 **Sec. 2. As used in this chapter, "county plan" means a county**
 15 **fire protection and emergency services plan.**

16 **Sec. 3. The county legislative body shall propose a county plan.**
 17 **The director of the county emergency management department**
 18 **shall assist the county legislative body in the preparation of the**
 19 **plan. After the county legislative body proposes a county plan, the**
 20 **county legislative body shall review the county plan during at least**
 21 **two (2) public meetings at which the public and any interested**
 22 **parties shall have the opportunity to comment on the county plan.**

23 **Sec. 4. (a) A county legislative body shall before May 1, 2026,**
 24 **adopt an ordinance finally approving the county plan.**

25 **(b) If a county legislative body does not adopt an ordinance**
 26 **finally approving a county plan under subsection (a) before May**
 27 **1, 2026, the division of fire and building safety shall instead adopt**
 28 **the county plan for that county.**

29 **(c) The director of the county emergency management agency**
 30 **is the administrator of the county plan and is responsible for the**
 31 **day to day operations. All contracts and bids must be approved**
 32 **and signed by the county executive.**

33 **Sec. 5. A county legislative body may periodically amend the**
 34 **ordinance setting forth the county plan.**

35 **Sec. 6. (a) A county plan must provide that after December 31,**
 36 **2026, the county is responsible for fire protection and emergency**
 37 **services in the unincorporated areas of the county.**

38 **(b) A county plan must include the following:**

39 **(1) A comprehensive plan providing for fire protection,**
 40 **emergency medical services, and hazardous materials**
 41 **response in the county in an efficient and cost effective**
 42 **manner. The plan must describe the facilities, equipment, and**



1 personnel that will be used to provide fire protection and
2 emergency services in the county.

3 **(2) A description of the standards of service and protocols for**
4 **fire protection and emergency services.**

5 **(3) A plan specifying the transition of fire protection and**
6 **emergency services from existing township fire departments**
7 **and other providers of fire protection and emergency services**
8 **to county administered fire protection and emergency**
9 **services.**

10 **(4) A description of:**

11 **(A) the organization of the county fire department; and**

12 **(B) any residency requirements that apply to members of**
13 **the county fire department.**

14 **(5) A description of any fire protection districts, fire**
15 **protection territories, volunteer fire departments, or other**
16 **units of government that will be established or used to provide**
17 **fire protection service or with which the county will contract**
18 **or otherwise enter into an agreement for fire protection and**
19 **emergency services. The county plan must provide that the**
20 **executive of the county will provide for fire protection and**
21 **emergency services in the county through any combination of**
22 **the following:**

23 **(A) The operation of a county fire department.**

24 **(B) Contracting with or otherwise cooperating with any**
25 **municipality, county, fire protection district, volunteer fire**
26 **department, fire protection territory, or other entity.**

27 **(c) A municipality or volunteer fire department may provide**
28 **fire protection and emergency services to an unincorporated area**
29 **of the county, if the municipality or volunteer fire department and**
30 **county enter into an interlocal cooperation agreement under**
31 **IC 36-1-7 as provided in IC 36-8-13.7-6.**

32 SECTION 63. IC 36-8-13.7 IS ADDED TO THE INDIANA CODE
33 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2025]:

35 **Chapter 13.7. County Fire Protection and Emergency Services**

36 **Sec. 1. This chapter does not apply to a county having a**
37 **consolidated city.**

38 **Sec. 2. As used in this chapter, "county plan" means a county**
39 **fire protection and emergency services plan approved under**
40 **IC 36-8-13.6.**

41 **Sec. 3. As used in this chapter, "director" means the director of**
42 **the county emergency management agency.**



1 **Sec. 4. (a) On January 1, 2027, all fire protection districts under**
2 **IC 36-8-11 are dissolved.**

3 **(b) Indebtedness that was incurred by a district before January**
4 **1, 2027:**

5 **(1) may not be imposed on taxpayers that were not**
6 **responsible for payment of the indebtedness before the**
7 **dissolution of the district; and**

8 **(2) must be paid by the taxpayers that were responsible for**
9 **payment of the indebtedness before the dissolution of the**
10 **district.**

11 **(c) The territory within the dissolved district constitutes a**
12 **special taxing district only for the purposes of the county imposing**
13 **and collecting a property tax levy for payment of any outstanding**
14 **indebtedness of the dissolved district, including any indebtedness**
15 **of a district attributed to participation in a fire protection**
16 **territory. The county shall each year impose and collect the**
17 **property tax levy in the special taxing district in an amount**
18 **determined by the department of local government finance to be**
19 **used only for payment of the dissolved district's outstanding**
20 **indebtedness including any indebtedness of a district attributed to**
21 **participation in a fire protection territory. The special taxing**
22 **district terminates upon payment of the dissolved district's debts**
23 **and liabilities. Dissolution of a district does not affect the validity**
24 **of any contract to which the district is a party.**

25 **(d) The property owned by the district shall be transferred to**
26 **the county. After payment of debts and liabilities the property shall**
27 **be disposed of in the manner chosen by the county legislative body.**

28 **(e) After December 31, 2026, a fire protection district may not**
29 **be established under IC 36-8-11.**

30 **Sec. 5. (a) On January 1, 2027, all fire protection territories**
31 **under IC 36-8-19 are dissolved.**

32 **(b) Any unit or fire protection district participating in the**
33 **territory remains liable for the unit's or fire protection district's**
34 **share of any debt incurred under IC 36-8-19-8.5.**

35 **(c) The department of local government finance shall adjust a**
36 **participating unit's maximum permissible property tax levies,**
37 **maximum permissible property tax rates, and budgets to reflect the**
38 **dissolution of the territory.**

39 **(d) After December 31, 2026, a fire protection territory may not**
40 **be established under IC 36-8-19.**

41 **Sec. 6. (a) Beginning January 1, 2027, the executive of a county**
42 **is responsible for providing fire protection and emergency services**



1 in the unincorporated areas of the county in the manner specified
 2 in the county plan. The director shall be responsible for the day to
 3 day operations in administering the plan.

4 (b) As provided in IC 36-2-21, in carrying out fire protection
 5 and emergency services responsibilities, the county executive shall,
 6 as provided in the county plan, provide for fire protection and
 7 emergency services in the unincorporated areas of the county
 8 through any combination of:

9 (1) operating a county fire department;

10 (2) contracting with or otherwise cooperating with any
 11 municipality, county, or other entity; or

12 (3) entering into mutual aid agreements.

13 (c) A municipality may provide fire protection and emergency
 14 services to an unincorporated area of the county, if the
 15 municipality and county enter into an interlocal cooperation
 16 agreement under IC 36-1-7. The agreement must be in writing and
 17 clearly define the boundaries of the area in which the municipality
 18 will be providing fire protection services, or emergency services, or
 19 both. Payment to the municipality shall be from property taxes
 20 levied by the county under section 8(c) of this chapter and
 21 transferred to the municipality under the terms of the agreement.
 22 Notwithstanding any other law, the municipality may not assess
 23 any additional charges or fees of service to recipients for providing
 24 the services to the area.

25 (d) The county may provide fire protection or emergency
 26 services, or both, inside the corporate boundaries of a municipality
 27 whose municipal territory is completely within a county and that
 28 does not have a full-time paid fire department.

29 Sec. 7. (a) The county executive may, consistent with the county
 30 plan, and with the approval of the county fiscal body, do the
 31 following in carrying out the county's responsibility to provide fire
 32 protection and emergency services in the unincorporated areas of
 33 the county after December 31, 2026:

34 (1) Purchase firefighting and emergency services apparatus
 35 and equipment for the county, provide for the housing, care,
 36 maintenance, operation, and use of the apparatus and
 37 equipment to provide services within the unincorporated
 38 areas of the county, and employ full-time or part-time
 39 personnel to operate the apparatus and equipment and to
 40 provide services in that area. Preference in employment under
 41 this section shall be given according to the following priority:

42 (A) A war veteran who has been honorably discharged



1 from the United States armed forces.

2 (B) A person whose mother or father was a:

3 (i) firefighter of a unit;

4 (ii) municipal police officer; or

5 (iii) county police officer;

6 who died in the line of duty (as defined in IC 5-10-10-2).

7 A person described in this subdivision may not receive a
8 preference for employment unless the person applies for
9 employment and meets all employment requirements
10 prescribed by law, including physical and age requirements,
11 and all employment requirements prescribed by the fire
12 department.

13 (2) Contract in accordance with IC 36-1-7 and section 6(c) of
14 this chapter with a municipality in the county or in a
15 contiguous county that maintains adequate firefighting or
16 emergency services apparatus and equipment to provide fire
17 protection or emergency services.

18 (3) Cooperate in accordance with IC 36-1-7 and section 6(c)
19 of this chapter with a municipality in the county or in a
20 contiguous county in the purchase, maintenance, and upkeep
21 of firefighting or emergency services apparatus and
22 equipment for use in the municipality and county.

23 (4) Contract with a volunteer fire department for the use and
24 operation of firefighting apparatus and equipment that has
25 been purchased by the county in order to save the private and
26 public property of the county from destruction by fire,
27 including use of the apparatus and equipment in an adjoining
28 county by the volunteer fire department if the volunteer fire
29 department has made a contract with the executive of the
30 adjoining county to furnish firefighting service within the
31 county.

32 (5) Contract with a volunteer fire department that maintains
33 adequate firefighting service in accordance with IC 36-1-7,
34 IC 36-8-12, and section 6(c) of this chapter.

35 (6) Use money in the county's rainy day fund to pay costs
36 attributable to providing fire protection or emergency
37 services consistent with the county plan.

38 (b) The county director shall be responsible for the day to day
39 operations in administering the county plan. The county director
40 shall:

41 (1) prepare the county's budget for fire protection and
42 emergency services; and



- 1 (2) not later than July 1, 2026, and before July 1 of every year
2 thereafter, submit the budget to the county executive.
- 3 The county executive may adopt a resolution that assigns any
4 duties under subsection (a) and any other powers and duties
5 regarding county fire protection and emergency services that are
6 determined to be advisable by the county executive to the county
7 director. However, the director may not be authorized to issue or
8 execute bonds, notes, or warrants of the county and the county
9 executive shall be responsible for approving and signing all
10 contracts and bids. The county director must act in compliance
11 with the county plan, and under the supervision and approval of
12 the county fiscal body. The county executive may, by resolution,
13 withdraw any of the duties assigned.
- 14 Sec. 8. (a) Each county shall establish either:
- 15 (1) a county firefighting and emergency services fund which
16 is to be used by the county for the payment of costs
17 attributable to providing fire protection or emergency
18 services by the methods provided in this chapter and for no
19 other purposes; or
- 20 (2) two (2) separate funds consisting of:
- 21 (A) a county firefighting fund that is to be used by the
22 county for the payment of costs attributable to providing
23 fire protection under the methods prescribed in this
24 chapter and for no other purposes; and
- 25 (B) a county emergency services fund that is to be used by
26 the county for the payment of costs attributable to
27 providing emergency services under the methods
28 prescribed in this chapter and for no other purposes.
- 29 The money in the funds described in either subdivision (1) or (2)
30 may be paid out by the county executive upon appropriation by the
31 county fiscal body.
- 32 (b) If a county transitions from a single county firefighting and
33 emergency services fund under subsection (a)(1) to two (2) separate
34 funds as allowed under subsection (a)(2), the county fiscal body
35 shall approve a transfer of the remaining cash balance in the
36 county firefighting and emergency services fund to the two (2) new
37 separate funds. As part of the transfer under this subsection, the
38 county fiscal body shall determine the amounts of the remaining
39 cash balance that will be attributable to the county firefighting
40 fund and the county emergency services fund.
- 41 (c) Each county may levy, for property taxes due in 2027 and
42 thereafter, a tax for either:



1 (1) the county firefighting and emergency services fund
 2 described in subsection (a)(1); or

3 (2) both:

4 (A) the county firefighting fund; and

5 (B) the county emergency services fund;

6 described in subsection (a)(2).

7 Other than a county providing fire protection or emergency
 8 services or both to municipalities in the county under section 6(d)
 9 of this chapter, the tax levy is on all taxable real and personal
 10 property in the county outside the corporate boundaries of
 11 municipalities. Subject to the levy limitations contained in
 12 IC 6-1.1-18.5, the county firefighting and emergency services levy
 13 is to be in an amount sufficient to pay costs attributable to fire
 14 protection and emergency services that are not paid from other
 15 revenues available to the fund. If a county establishes a county
 16 firefighting fund and a county emergency services fund described
 17 in subdivision (2), the combined levies are to be an amount
 18 sufficient to pay costs attributable to fire protection and emergency
 19 services. However, fire protection services may be paid only from
 20 the county firefighting fund and emergency services may be paid
 21 only from the county emergency services fund, and each fund may
 22 pay costs attributable to the respective fund for services that are
 23 not paid from other revenues available to either applicable fund.
 24 The tax rate and levy for a levy described in this subsection shall
 25 be established in accordance with the procedures set forth in
 26 IC 6-1.1-17.

27 (d) In addition to the tax levy and service charges received
 28 under IC 36-8-12-13 and IC 36-8-12-16, the county executive may
 29 accept donations to the county for the purpose of firefighting and
 30 other emergency services and shall place them in the county
 31 firefighting and emergency services fund established under
 32 subsection (a)(1), or if applicable, the county firefighting fund
 33 established under subsection (a)(2)(A) if the purpose of the
 34 donation is for firefighting, or in the county emergency services
 35 fund established under subsection (a)(2)(B) if the purpose of the
 36 donation is for emergency services, keeping an accurate record of
 37 the sums received. A person may also donate partial payment of
 38 any purchase of firefighting or other emergency services
 39 equipment made by the county.

40 (e) If a fire department serving the county dispatches fire
 41 apparatus or personnel to a building or premises in the county in
 42 response to:



1 (1) an alarm caused by improper installation or improper
2 maintenance; or

3 (2) a drill or test, if the fire department is not previously
4 notified that the alarm is a drill or test;

5 the county may impose a fee or service charge upon the owner of
6 the property. However, if the owner of property that constitutes
7 the owner's residence establishes that the alarm is under a
8 maintenance contract with an alarm company and that the alarm
9 company has been notified of the improper installation or
10 maintenance of the alarm, the alarm company is liable for the
11 payment of the fee or service charge.

12 (f) The amount of a fee or service charge imposed under
13 subsection (e) shall be determined by the county fiscal body. All
14 money received by the county from the fee or service charge must
15 be deposited in the county's firefighting and emergency services
16 fund or the county's firefighting fund.

17 Sec. 9. (a) This section applies to a county that provides fire
18 protection or emergency services or both to a municipality in the
19 county under section 6(d) of this chapter.

20 (b) Except as provided in subsection (c), with the consent of the
21 county fiscal body, the county executive may pay the expenses for
22 fire protection and emergency services in the county, both inside
23 and outside the corporate boundaries of participating
24 municipalities, from any combination of the following county
25 funds, regardless of when the funds were established:

26 (1) The county firefighting and emergency services fund
27 under section 8(a)(1) of this chapter.

28 (2) The cumulative building and equipment fund under
29 IC 36-8-14.

30 (3) The debt fund for taxes levied under section 12 of this
31 chapter.

32 (4) The rainy day fund established under IC 36-1-8-5.1.

33 (c) If a county establishes a county firefighting fund and a
34 county emergency services fund described in section 8(a)(2)(B) of
35 this chapter, and with the consent of the county fiscal body, the
36 county executive may pay the expenses for fire protection from the
37 county firefighting fund and emergency services from the county
38 emergency services fund, both inside and outside the corporate
39 boundaries of participating municipalities.

40 (d) Subject to the levy limitations contained in IC 6-1.1-18.5, the
41 tax rate and levy for the county firefighting and emergency
42 services fund or the combined levies for the county firefighting



1 fund and the county emergency services fund (as applicable), the
 2 cumulative building and equipment fund, or the debt fund is to be
 3 in an amount sufficient to pay all costs attributable to fire
 4 protection or emergency services that are provided to the county
 5 and the participating municipalities that are not paid from other
 6 available revenues. The tax rate and levy for each fund shall be
 7 established in accordance with the procedures set forth in
 8 IC 6-1.1-17 and apply both inside and outside the corporate
 9 boundaries of participating municipalities.

10 (e) The county executive may accept donations for the purpose
 11 of firefighting and emergency services. The county executive shall
 12 place donations in the county firefighting and emergency services
 13 fund established under section 8(a)(1) of this chapter, or if
 14 applicable, the county firefighting fund established under section
 15 8(a)(2)(A) of this chapter if the purpose of the donation is for
 16 firefighting, or the township emergency services fund established
 17 under section 8(a)(2)(B) of this chapter if the purpose of the
 18 donation is for emergency services. A person may donate partial
 19 payment of a purchase of firefighting or emergency services
 20 equipment made by the county.

21 Sec. 10. (a) For counties and municipalities that elect to have the
 22 county provide fire protection and emergency services under
 23 section 6(d) of this chapter, the department of local government
 24 finance shall adjust each county's and each municipality's
 25 maximum permissible levy in the year following the year in which
 26 the change is elected, as determined under IC 6-1.1-18.5-3, to
 27 reflect the change from providing fire protection or emergency
 28 services under a contract between the municipality and the county
 29 to allowing the county to impose a property tax levy on the taxable
 30 property located within the corporate boundaries of each
 31 municipality. Each municipality's maximum permissible property
 32 tax levy shall be reduced by the amount of the municipality's
 33 property tax levy that was imposed by the municipality to meet the
 34 obligations to the county under the fire protection or emergency
 35 services contract. The county's maximum permissible property tax
 36 levy shall be increased by the product of:

- 37 (1) one and five-hundredths (1.05); multiplied by
 38 (2) the amount the county received:
 39 (A) in the year in which the change is elected; and
 40 (B) as fire protection or emergency services contract
 41 payments from all municipalities whose levy is decreased
 42 under this section.



1 (b) For purposes of determining a county's or municipality's
 2 maximum permissible ad valorem property tax levy under
 3 IC 6-1.1-18.5-3 for years following the first year after the year in
 4 which the change is elected, a county's or municipality's maximum
 5 permissible ad valorem property tax levy is the levy after the
 6 adjustment made under subsection (a).

7 Sec. 11. After a sufficient appropriation has been made and
 8 approved and is available for the purchase of firefighting
 9 apparatus and equipment, including housing, the county executive,
 10 with the approval of the county fiscal body, may purchase
 11 firefighting apparatus and equipment for the county on an
 12 installment conditional sale or mortgage contract running for a
 13 period not exceeding:

14 (1) six (6) years; or

15 (2) fifteen (15) years for a county that is purchasing the
 16 firefighting equipment with funding from the:

17 (A) state or its instrumentalities; or

18 (B) federal government or its instrumentalities.

19 The purchase must be amortized in equal or approximately equal
 20 installments payable on January 1 and July 1 each year.

21 Sec. 12. (a) Subject to section 13 of this chapter and subject to
 22 approval of the county fiscal body, the county executive, on behalf
 23 of the county, also may borrow the money necessary to make a
 24 purchase of firefighting apparatus and equipment from a financial
 25 institution in Indiana on the terms described in section 11 of this
 26 chapter. The county executive shall, on behalf of the county,
 27 execute and deliver to the institution the negotiable note or bond of
 28 the county for the sum borrowed. The note or bond must bear
 29 interest, with both principal and interest payable in equal or
 30 approximately equal installments on January 1 and July 1 each
 31 year over a period not exceeding six (6) years.

32 (b) The first installment of principal and interest on a contract,
 33 chattel mortgage, note, or bond is due on the next January 1 or
 34 July 1 following the first tax collection for which it is possible for
 35 the county to levy a tax. The county fiscal body shall levy a tax each
 36 year sufficient to pay the obligation according to its terms and shall
 37 appropriate the proceeds of the tax for this purpose. An obligation
 38 of the county executed under this chapter is a valid and binding
 39 obligation of the county.

40 Sec. 13. (a) If the county executive determines that money
 41 should be borrowed under section 12 of this chapter, not less than
 42 ten (10) taxpayers in the county who disagree with the



1 determination may file a petition in the office of the county auditor
 2 not more than thirty (30) days after notice of the determination is
 3 given. The petition must state the taxpayers' objections and the
 4 reasons why the taxpayers believe the borrowing to be unnecessary
 5 or unwise.

6 (b) The county auditor shall immediately certify a copy of the
 7 petition, together with other data necessary to present the
 8 questions involved, to the department of local government finance.
 9 Upon receipt of the certified petition and other data, the
 10 department of local government finance shall fix a date, time, and
 11 place for the hearing of the matter. The hearing shall be held not
 12 less than five (5) days and not more than thirty (30) days after the
 13 receipt of the certified documents.

14 (c) The hearing may be held in the county where the petition
 15 arose or through electronic means.

16 (d) Notice of the hearing shall be given by the department of
 17 local government finance to the county and to the first ten (10)
 18 petitioners listed on the petition by letter. The letter shall be sent
 19 to each of the first ten (10) petitioners at the petitioner's usual
 20 place of residence at least five (5) days before the date of the
 21 hearing.

22 (e) A:

- 23 (1) taxpayer who signed a petition filed under subsection (a);
- 24 or
- 25 (2) county against which a petition under subsection (a) is
- 26 filed;

27 may petition for judicial review of the final determination of the
 28 department of local government finance under this section. The
 29 petition must be filed in the tax court not more than forty-five (45)
 30 days after the date of the department's final determination.

31 Sec. 14. (a) All purchases of firefighting apparatus and
 32 equipment under this chapter shall be made in the manner
 33 provided by statute for the purchase of county supplies. If the
 34 amount involved is sufficient to require notice under statutes for
 35 bids in connection with the purchase of apparatus or equipment,
 36 the notice must offer all bidders the opportunity of proposing to
 37 sell the apparatus or equipment to the county upon a conditional
 38 sale or mortgage contract.

39 (b) A bidder proposing to sell on a conditional sale or mortgage
 40 contract shall state in the bidder's bid the proposed interest rate
 41 and terms of the conditional sale or contract, to be considered by
 42 the county executive and legislative body in determining the best



- 1 bid received.
- 2 (c) All bids submitted must specify the cash price at which the
3 bidder proposes to sell the apparatus or equipment to the county
4 so that the executive and legislative body may determine whether
5 it is in the best interest of the county to purchase the apparatus or
6 equipment on the terms of a conditional sale or mortgage contract
7 proposed by the bidder or to purchase the apparatus or equipment
8 for cash if sufficient funds are available or can be raised by
9 negotiating a loan with a financial institution in accordance with
10 section 12 of this chapter.
- 11 Sec. 15. A county having a regularly organized fire department
12 employing full-time firefighters may procure at the county's
13 expense:
- 14 (1) an insurance policy for each member of the fire
15 department insuring the member against loss of life or
16 dismemberment while in the performance of regularly
17 assigned duties; and
- 18 (2) group insurance providing supplemental income
19 protection for a member of the fire department who has been
20 injured during the course of employment.
- 21 The insurance coverage shall be selected with the consent of the
22 members and is supplemental to other benefits provided to an
23 injured member by law.
- 24 Sec. 16. (a) A county shall pay for the care of a full-time, paid
25 firefighter who suffers:
- 26 (1) an injury; or
27 (2) contracts an illness;
- 28 during the performance of the firefighter's duty.
- 29 (b) The county shall pay for the following expenses incurred by
30 a firefighter described in subsection (a):
- 31 (1) Medical and surgical care.
32 (2) Medicines and laboratory, curative, and palliative agents
33 and means.
34 (3) X-ray, diagnostic, and therapeutic service, including
35 during the recovery period.
36 (4) Hospital and special nursing care if the physician or
37 surgeon in charge considers it necessary for proper recovery.
- 38 (c) Expenditures required by subsection (a) shall be paid from
39 the county firefighting and emergency services fund established by
40 section 8(a)(1) of this chapter or the county firefighting fund
41 established in section 8(a)(2)(A) of this chapter, as applicable.
- 42 (d) A county that has paid for the care of a firefighter under



1 subsection (a) has a cause of action for reimbursement of the
 2 amount paid under subsection (a) against any third party against
 3 whom the firefighter has a cause of action for an injury sustained
 4 because of, or an illness caused by, the third party. The county's
 5 cause of action under this subsection is in addition to, and not in
 6 lieu of, the cause of action of the firefighter against the third party.

7 **Sec. 17.** Notwithstanding any other law, a county fiscal body
 8 may after December 31, 2026, authorize the county executive to
 9 borrow a specified sum from a county fund other than:

10 (1) the county firefighting and emergency services fund
 11 established by section 8(a)(1) of this chapter; or

12 (2) the county firefighting fund established in section
 13 8(a)(2)(A) of this chapter and county emergency services fund
 14 established under section 8(a)(2)(B) of this chapter;

15 as applicable, if the county fiscal body finds that an emergency
 16 requiring the expenditure of money is related to paying the
 17 operating expenses of a county fire department or a volunteer fire
 18 department. The county fiscal body shall provide for payment of
 19 the debt by imposing a levy to the credit of the fund from which the
 20 amount was borrowed under this subsection.

21 SECTION 64. IC 36-8-14-1 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) **Except as**
 23 **provided in subsection (b)**, this chapter applies to all units except
 24 counties.

25 (b) **After December 31, 2026, this chapter also applies to**
 26 **counties not having a consolidated city. However, a county may,**
 27 **before January 1, 2027, take any action required under this**
 28 **chapter that is necessary to provide for the cumulative building**
 29 **and equipment fund to be established in 2027 and to impose the**
 30 **property tax levy under this chapter beginning in 2027.**

31 SECTION 65. IC 36-8-14-2 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) As used in this
 33 section, "emergency medical services" has the meaning set forth in
 34 IC 16-18-2-110.

35 (b) As used in this section, "volunteer fire department" has the
 36 meaning set forth in IC 36-8-12-2.

37 (c) The legislative body of a unit or the board of fire trustees of a
 38 fire protection district may provide a cumulative building and
 39 equipment fund under IC 6-1.1-41 for the following purposes:

40 (1) The:

41 (A) purchase, construction, renovation, or addition to
 42 buildings; or



- 1 (B) purchase of land;
 2 used by the fire department or a volunteer fire department serving
 3 the unit.
 4 (2) The purchase of firefighting equipment for use of the fire
 5 department or a volunteer fire department serving the unit,
 6 including making the required payments under a lease rental with
 7 option to purchase agreement made to acquire the equipment.
 8 (3) In a municipality, the purchase of police radio equipment.
 9 (4) The:
 10 (A) purchase, construction, renovation, or addition to a
 11 building;
 12 (B) purchase of land; or
 13 (C) purchase of equipment;
 14 for use of a provider of emergency medical services under
 15 IC 16-31-5 to the unit establishing the fund.
 16 (d) In addition to the requirements of IC 6-1.1-41, before a
 17 cumulative fund may be established by a township fire protection
 18 district, the county legislative body which appoints the trustees of the
 19 fire protection district must approve the establishment of the fund.
 20 **(e) This subsection does not apply to a county having a**
 21 **consolidated city. The following apply on January 1, 2027:**
 22 **(1) A cumulative building and equipment fund is established**
 23 **for each county. The adoption and approval provisions of**
 24 **IC 6-1.1-41 do not apply to the establishment of the fund**
 25 **under this subsection. The provisions of IC 6-1.1-41**
 26 **concerning the adoption of a tax levy apply to the fund.**
 27 **However, a county may before January 1, 2027, take any**
 28 **action required under this chapter that is necessary to provide**
 29 **for the cumulative building and equipment fund to be**
 30 **established in 2027 and to impose the property tax levy under**
 31 **this chapter beginning in 2027.**
 32 **(2) Each cumulative building and equipment fund established**
 33 **by a township in the county is abolished, and the balance in**
 34 **the township's cumulative building and equipment fund shall**
 35 **be transferred to the county's cumulative building and**
 36 **equipment fund established under subdivision (1).**
 37 SECTION 66. IC 36-8-14-4 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) To provide for
 39 the cumulative building and equipment fund established under this
 40 chapter, the legislative body may levy a tax on all taxable property
 41 within the taxing district in compliance with IC 6-1.1-41. The tax rate
 42 may not exceed three and thirty-three hundredths cents (\$0.0333) on



1 each one hundred dollars (\$100) of assessed valuation of property in
2 the taxing district.

3 (b) As the tax is collected, it shall be deposited in a qualified public
4 depository or depositories and held in a special fund to be known as:

5 (1) the "building or remodeling, firefighting, and police radio
6 equipment fund" in the case of a municipality; or ~~as~~

7 (2) the "building or remodeling and fire equipment fund" in the
8 case of a township, **a county (after December 31, 2026, in the**
9 **case of a county not having a consolidated city),** or a fire
10 protection district.

11 SECTION 67. IC 36-8-19-4.5 IS ADDED TO THE INDIANA
12 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2025]: **Sec. 4.5. (a) This section does not**
14 **apply to townships in a county having a consolidated city.**

15 **(b) On January 1, 2027, all fire protection territories in the**
16 **county are dissolved as provided in IC 36-8-13.7.**

17 SECTION 68. IC 36-12-1-15 IS ADDED TO THE INDIANA
18 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 2025]: **Sec. 15. The following occurs after**
20 **December 31, 2026, in a county not having a consolidated city:**

21 (1) **The powers and duties of a township trustee concerning**
22 **public libraries, library districts, or provision or receipt of**
23 **library services by contract under this article are transferred**
24 **to the county trustee.**

25 (2) **All responsibilities and obligations of a township**
26 **government with respect to a public library, a library district,**
27 **or provision or receipt of library services by contract are**
28 **assumed by the county.**

29 (3) **The dissolution of township government under IC 36-6.1**
30 **does not automatically terminate a public library, library**
31 **district, or contract for provision or receipt of library services**
32 **in existence on December 31, 2026. However, after December**
33 **31, 2026, a county legislative body may withdraw as otherwise**
34 **provided in this chapter from a library district.**

35 SECTION 69. [EFFECTIVE JULY 1, 2025] **(a) The legislative**
36 **services agency shall prepare, as directed by the legislative council,**
37 **legislation for introduction in the 2026 regular session of the**
38 **general assembly to organize and correct statutes affected by this**
39 **act, if necessary.**

40 **(b) This SECTION expires July 1, 2027.**

