



Reprinted
February 24, 2015

SENATE BILL No. 288

DIGEST OF SB 288 (Updated February 23, 2015 3:29 pm - DI 73)

Citations Affected: IC 6-1.1.

Synopsis: Local government budget notices. Specifies that a political subdivision or the appropriate fiscal body may also publish in one or more newspapers the budget information required to be submitted to the department of local government finance's computer gateway.

Effective: Upon passage.

**Glick, Houchin, Breaux, Randolph,
Ford, Broden**

January 8, 2015, read first time and referred to Committee on Local Government.
January 29, 2015, amended; reassigned to Committee on Tax and Fiscal Policy.
February 19, 2015, amended, reported favorably — Do Pass.
February 23, 2015, read second time, amended, ordered engrossed.

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First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 288

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

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

1 SECTION 1. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014,
2 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 3. (a) The proper officers of a political
4 subdivision shall formulate its estimated budget and its proposed tax
5 rate and tax levy on the form prescribed by the department of local
6 government finance and approved by the state board of accounts. ~~The~~
7 ~~political subdivision or appropriate fiscal body, if the political~~
8 ~~subdivision is subject to section 20 of this chapter, shall (before~~
9 ~~January 1, 2015) at least ten (10) days before the public hearing, give~~
10 ~~notice to taxpayers of:~~
11 (1) the estimated budget;
12 (2) the estimated maximum permissible levy;
13 (3) the current and proposed tax levies of each fund; and
14 (4) the amounts of excessive levy appeals to be requested.
15 The political subdivision or appropriate fiscal body shall also state the
16 time and place at which the political subdivision or appropriate fiscal

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1 body will hold a public hearing on these the items The political
 2 subdivision or appropriate fiscal body shall (before January 1, 2015)
 3 publish the notice twice in accordance with IC 5-3-1 with the first
 4 publication at least ten (10) days before the date fixed for the public
 5 hearing. The first publication must be before September 14; and the
 6 second publication must be before September 21 of the year. The
 7 political subdivision shall pay for the publishing of the notice. **listed in**
 8 **subdivision (1).** The political subdivision, **or appropriate fiscal body**
 9 **if the political subdivision is subject to section 20 of this chapter,**
 10 shall submit **this the following** information to the department's
 11 computer gateway before September 14 of each year and at least ten
 12 (10) days before the public hearing required by this subsection in the
 13 manner prescribed by the department:

14 **(1) The information required by the department concerning:**

15 **(A) the estimated budget;**

16 **(B) the estimated maximum permissible levy;**

17 **(C) the current and proposed tax levies of each fund; and**

18 **(D) the amounts of excessive levy appeals to be requested.**

19 **(2) Information concerning the date, time, and place at which**
 20 **the political subdivision or appropriate fiscal body will hold**
 21 **a public hearing on the items described in subdivision (1).**

22 The department shall make this information available to taxpayers, at
 23 least ten (10) days before the public hearing, through its computer
 24 gateway and provide a telephone number through which taxpayers may
 25 request mailed copies of a political subdivision's information under this
 26 subsection. The department's computer gateway must allow a taxpayer
 27 to search for the information under this subsection by the taxpayer's
 28 address. The department shall review only the submission to the
 29 department's computer gateway for compliance with this section. **In**
 30 **addition, the political subdivision or appropriate fiscal body may**
 31 **also publish in one (1) or more newspapers the information**
 32 **required to be submitted to the department's computer gateway**
 33 **under this subsection. If the political subdivision or appropriate**
 34 **fiscal body also chooses to publish the information in a newspaper,**
 35 **the published information must also include the Internet address**
 36 **at which the official version of the information required to be**
 37 **submitted to the department's computer gateway is available and**
 38 **the telephone number through which taxpayers may request copies**
 39 **of that information. If a political subdivision or appropriate fiscal**
 40 **body publishes information in a newspaper as authorized under**
 41 **this subsection, the publication of the information is subject to the**
 42 **rates prescribed in IC 5-3-1-1.**



1 (b) For taxes due and payable in 2015 and 2016, each county shall
2 publish a notice in accordance with IC 5-3-1 in two (2) newspapers
3 published in the county stating the Internet address at which the
4 information under subsection (a) is available and the telephone number
5 through which taxpayers may request copies of a political subdivision's
6 information under subsection (a). If only one (1) newspaper is
7 published in the county, publication in that newspaper is sufficient. The
8 department of local government finance shall prescribe the notice.
9 Notice under this subsection shall be published before September 14.
10 Counties may seek reimbursement from the political subdivisions
11 within their legal boundaries for the cost of the notice required under
12 this subsection. The actions under this subsection shall be completed
13 in the manner prescribed by the department.

14 (c) The board of directors of a solid waste management district
15 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
16 conduct the public hearing required under subsection (a):

- 17 (1) in any county of the solid waste management district; and
18 (2) in accordance with the annual notice of meetings published
19 under IC 13-21-5-2.

20 (d) The trustee of each township in the county shall estimate the
21 amount necessary to meet the cost of township assistance in the
22 township for the ensuing calendar year. The township board shall adopt
23 with the township budget a tax rate sufficient to meet the estimated cost
24 of township assistance. The taxes collected as a result of the tax rate
25 adopted under this subsection are credited to the township assistance
26 fund.

27 (e) A political subdivision for which any of the information under
28 subsection (a) is not (before January 1, 2015) published and is not
29 submitted to the department's computer gateway in the manner
30 prescribed by the department shall have its most recent annual
31 appropriations and annual tax levy continued for the ensuing budget
32 year.

33 (f) If a political subdivision or appropriate fiscal body timely
34 publishes (before January 1, 2015) and timely submits the information
35 under subsection (a) but subsequently discovers the information
36 contains a typographical error, the political subdivision or appropriate
37 fiscal body may request permission from the department to submit
38 amended information to the department's computer gateway and
39 (before January 1, 2015) to publish the amended information. However,
40 such a request must occur not later than seven (7) days before the
41 public hearing held under subsection (a). Acknowledgment of the
42 correction of an error shall be posted on the department's computer



1 gateway and communicated by the political subdivision or appropriate
2 fiscal body to the fiscal body of the county in which the political
3 subdivision and appropriate fiscal body are located.
4 SECTION 2. **An emergency is declared for this act.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 288, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, line 13, after "hearing." insert "**This subsection expires January 1, 2021.**".

Page 4, line 9, after "subdivision." insert "**This subsection expires January 1, 2021.**".

Page 4, delete lines 10 through 42, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** at least ten (10) days before the public hearing, give notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these items. The political subdivision or appropriate fiscal body shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. The political subdivision shall submit this information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies



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

(b) For taxes due and payable in ~~2015 and~~ 2016, **2017, 2018, 2019, 2020, and 2021**, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is **also** available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

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

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not (~~before January 1, 2015~~) (**before January 1, 2021**) published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes (~~before January 1, 2015~~) (**before January 1, 2021**) and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political



subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and ~~(before January 1, 2015)~~ **(before January 1, 2021)** to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located."

Delete page 5.

Page 6, delete lines 1 through 8.

Page 8, line 18, after "2015)" insert "**(before January 1, 2021)**".

Page 8, line 39, after "2015)" insert "**(before January 1, 2021)**".

Page 8, line 39, reset in roman "and before the submission".

Page 9, line 17, after "2015)" insert "**(before January 1, 2021)**".

Page 9, line 17, reset in roman "and before the submission".

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 288 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 6, Nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 288, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 1 through 16, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. ~~The political subdivision or appropriate fiscal body; if the political subdivision is subject to section 20 of this chapter, shall (before January 1, 2015) at least ten (10) days before the public hearing; give~~

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notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these ~~the~~ items. The political subdivision or appropriate fiscal body shall ~~(before January 1, 2015)~~ publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten ~~(10)~~ days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. **listed in subdivision (1).** The political subdivision, **or appropriate fiscal body if the political subdivision is subject to section 20 of this chapter,** shall submit ~~this~~ **the following** information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department:

- (1) The information required by the department concerning:**
 - (A) the estimated budget;**
 - (B) the estimated maximum permissible levy;**
 - (C) the current and proposed tax levies of each fund; and**
 - (D) the amounts of excessive levy appeals to be requested.**
- (2) Information concerning the date, time, and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivision (1).**

The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section. **In addition, the political subdivision or appropriate fiscal body may also publish in one (1) or more newspapers the information required to be submitted to the department's computer gateway under this subsection. If the political subdivision or appropriate fiscal body also chooses to publish the information in a newspaper, the published information must also include the Internet address**



at which the official version of the information required to be submitted to the department's computer gateway is available and the telephone number through which taxpayers may request copies of that information.

(b) For taxes due and payable in 2015 and 2016, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

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

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not (before January 1, 2015) published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes (before January 1, 2015) and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and



(before January 1, 2015) to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located."

Delete pages 2 through 8.

Page 9, delete lines 1 through 36.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 288 as printed January 30, 2015.)

HERSHMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

SENATE MOTION

Madam President: I move that Senate Bill 288 be amended to read as follows:

Page 2, line 39, after "information." insert "**If a political subdivision or appropriate fiscal body publishes information in a newspaper as authorized under this subsection, the publication of the information is subject to the rates prescribed in IC 5-3-1-1.**"

(Reference is to SB 288 as printed February 20, 2015.)

GLICK

