

## **IC 14-27-6**

### **Chapter 6. Levee Authority in Vanderburgh County**

#### **IC 14-27-6-1**

##### **Applicability of chapter**

Sec. 1. This chapter applies to the following:

- (1) A city having a population of more than one hundred ten thousand (110,000) but less than one hundred fifty thousand (150,000).
- (2) The county in which a city described in subdivision (1) exists.

*As added by P.L.1-1995, SEC.20. Amended by P.L.119-2012, SEC.121.*

#### **IC 14-27-6-2**

##### **"Board" defined**

Sec. 2. As used in this chapter, "board" refers to the board of the levee authority.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-3**

##### **"Gate" defined**

Sec. 3. As used in this chapter, "gate" means any opening in a levee that can be closed mechanically to prevent the flow of water through the levee.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-4**

##### **"Levee" defined**

Sec. 4. As used in this chapter, "levee" means any wall built along a stream to keep the stream from overflowing the banks.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-5**

##### **"Pumping station" defined**

Sec. 5. As used in this chapter, "pumping station" means any place equipped with pumps for the purpose of lifting water over a levee wall and into the stream.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-6**

##### **Ordinance establishing levee authority**

Sec. 6. The:

- (1) city fiscal body; or
- (2) city fiscal body and the county fiscal body;

may adopt an ordinance to establish a levee authority for the purpose of acquiring land, rights-of-way, and easements on which the board or the United States Army Corps of Engineers can construct, improve, equip, maintain, control, lease, and regulate levees to hold back flood waters either within or without the district. The authority

has jurisdiction over a district coterminous with the jurisdictional boundaries of the fiscal body adopting the ordinance.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-7**

##### **Board; executive and legislative powers**

Sec. 7. The board shall exercise the executive and legislative powers of the authority as provided by this chapter.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-8**

##### **Board; members**

Sec. 8. (a) The board consists of three (3) members as follows:

(1) Two (2) members shall be appointed by the city executive.

(2) One (1) member shall be appointed by the board of commissioners of the county if the fiscal body of the county adopted an ordinance under section 6 of this chapter or under IC 13-2-31-2 (before its repeal).

(b) Not more than two (2) members of the board may be members of the same political party.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-9**

##### **Board; eligibility of members**

Sec. 9. To be eligible to be appointed as a member of the board, an individual must meet the following conditions:

(1) Be at least eighteen (18) years of age.

(2) Be a resident householder of the city if appointed by the city executive.

(3) Be a resident of the county.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-10**

##### **Board; appointment of members; first meeting**

Sec. 10. As soon as possible after the adoption of an ordinance for the creation of a levee authority, the members of the board shall be appointed as provided in section 8 of this chapter. The members shall meet on the day of the first meeting of the board and organize as the board.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-11**

##### **Board; terms of first members**

Sec. 11. (a) Except as provided in subsection (b), the first members of the board shall be appointed as follows:

(1) One (1) member for the term of one (1) year.

(2) One (1) member for the term of two (2) years.

(3) One (1) member for the term of three (3) years.

(b) If the board consists of members appointed from both the city and the county:

- (1) the city executive shall appoint members for original terms of one (1) and two (2) years; and
- (2) the board of commissioners of the county shall appoint a member for a term of three (3) years.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-12**

##### **Board; filling of vacancy upon expiration of term**

Sec. 12. Upon the expiration of a term, the city executive or board of commissioners of the county shall appoint a member to fill the vacancy.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-13**

##### **Board; filling of vacancy upon resignation**

Sec. 13. If a vacancy occurs on the board by resignation or otherwise, except for the expiration of a term, the city executive or board of commissioners of the county shall appoint a member for the remainder of the term.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-14**

##### **Board; terms of members**

Sec. 14. (a) Except as otherwise provided in this chapter, a member of the board serves for a term of three (3) years:

- (1) beginning at noon on the day of the first meeting of the board; and
- (2) continuing until a successor has qualified for the office.

(b) A member of the board is eligible for reappointment to successive terms.

(c) A member of the board may be impeached under the procedure provided for the impeachment of county officers.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-15**

##### **Board; restrictions on members**

Sec. 15. (a) A member of the board is ineligible to hold an appointive office or employment for the authority.

(b) A member of the board may not be or become personally interested in a contract with or claim against the authority.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-16**

##### **Board; compensation of members**

Sec. 16. The members of the board are entitled to a minimum compensation of six hundred dollars (\$600) each year.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-17**

##### **Board; officers**

Sec. 17. The board shall, at the board's first regular meeting to be conducted on the first July 1 or January 1 following appointment of the members and annually thereafter, elect the following officers:

- (1) One (1) of the members as president.
- (2) Another of the members as vice president, who shall perform the duties of the president during the absence or disability of the president.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-18**

##### **Board; office and records**

Sec. 18. The board shall have a suitable office where the board's maps, plans, documents, records, and accounts shall be kept, subject to public inspection at all reasonable times.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-19**

##### **Board; meetings**

Sec. 19. (a) The board shall by rule provide for regular meetings to be held not less than at semimonthly intervals throughout the year. The board shall keep meetings open to the public.

(b) The board shall convene a special meeting when a special meeting is called. The chairman or a majority of the members of the board may call a special meeting. The board shall do the following:

- (1) Establish by rule a procedure for calling special meetings.
- (2) Give notice of a special meeting that is open to the public by publication one (1) time, not less than twenty-four (24) hours before the time of the meeting, in each of two (2) daily newspapers of general circulation in the district.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-20**

##### **Board; quorum**

Sec. 20. A majority of the members of the board constitutes a quorum for a meeting. The board may act officially by an affirmative vote of a majority of the members present at the meeting at which the action is taken.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-21**

##### **Board; record of proceedings**

Sec. 21. The board shall have a written record of the board's proceedings kept. The record must be available for public inspection in the office of the board. The board shall record in the record the affirmative and negative vote on the passage of each item of business.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-22**

##### **Board; rules of procedure**

Sec. 22. The board shall adopt a system of rules of procedure

under which the board's meetings are to be held. The board may suspend the rules of procedure by unanimous vote of the members of the board who are present at the meeting. The board may not suspend the rules of procedure beyond the duration of the meeting at which the suspension of rules occurs.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-23**

##### **Board; supervision of internal affairs**

Sec. 23. The board may supervise the board's internal affairs in the same manner as other municipal legislative and administrative bodies.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-24**

##### **Proposed drafts of ordinances**

Sec. 24. (a) A member of the board may introduce a proposed draft of an ordinance at a meeting of the board. A person who introduces a proposed draft of an ordinance shall provide at the time of introduction a written copy of the proposed draft.

(b) The board shall assign to each proposed draft of an ordinance a distinguishing number and the date when introduced.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-25**

##### **Notice of pending action on proposed drafts**

Sec. 25. (a) Not:

(1) more than seven (7) days after the introduction of a proposed draft of an ordinance; and

(2) less than seven (7) days before the final passage of a proposed draft of an ordinance;

the board shall publish a notice that the proposed ordinance is pending final action by the board. The notice shall be published one (1) time in each of two (2) daily newspapers that have a general circulation in the district. Notice of an ordinance establishing a budget must be in accordance with the general law relating to budgets of cities.

(b) The board shall do the following:

(1) Include in the notice the following:

(A) Reference to the subject matter of the proposed ordinance.

(B) The time and place a hearing will be held on the proposed ordinance.

(C) A statement that the proposed draft of an ordinance is available for public inspection at the office of the board.

(2) Not later than the date of notice of the introduction of a proposed ordinance, place five (5) copies of the proposed draft on file in the office of the board for public inspection.

(c) The board may include in one (1) notice a reference to the subject matter of each draft of an ordinance that is pending and for

which notice has not already been given.

(d) An ordinance is not invalid because the reference to the subject matter of the draft of an ordinance was inadequate if the reference was sufficient to advise the public of the general subject matter of the proposed ordinance.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-26**

##### **Meetings to take action on proposed drafts**

Sec. 26. At a meeting for which notice has been given as required by section 25 of this chapter, the board may:

- (1) take final action on the proposed ordinance; or
- (2) postpone final consideration to a designated meeting in the future without giving additional notice.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-27**

##### **Public meeting required**

Sec. 27. The board may adopt a draft of an ordinance only at a meeting that is open to the public. Before adopting an ordinance, the board shall give opportunity to a person present at the meeting to give testimony, evidence, or argument for or against the proposed ordinance in person or by counsel under rules that the board adopts concerning the number of persons who may be heard and time limits.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-28**

##### **Effective dates of ordinances**

Sec. 28. Whenever the board adopts an ordinance, the board shall at the same meeting designate the effective date of the ordinance. If the board fails to designate the effective date of the ordinance in the record of the proceedings of the board, the ordinance takes effect fourteen (14) days after passage.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-29**

##### **Copies of ordinances**

Sec. 29. (a) The board shall have copies of each ordinance made available to the public.

(b) The board may provide for the printing of any of the ordinances of the authority in pamphlet form or in bound volumes. The board may:

- (1) distribute the pamphlets or volumes without charge; or
- (2) charge the cost of printing and distribution.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-30**

##### **General powers of board**

Sec. 30. The board may perform all acts necessary or reasonably incident to carrying out the purposes of this chapter, including the

following powers:

- (1) To sue and be sued collectively by the board's name " \_\_\_\_\_ Levee Authority", with service of process being had on the president of the board. However, costs may not be taxed against the board or any of the board's members in an action.
- (2) To have exclusive jurisdiction within the district.
- (3) To adopt ordinances to protect all property owned or managed by the board.
- (4) To adopt an annual budget and levy taxes not to exceed two and sixty-seven hundredths cents (\$0.0267) on each one hundred dollars (\$100) of assessed property in accordance with this chapter.
- (5) To incur indebtedness in the name of the authority in accordance with this chapter.
- (6) To:
  - (A) acquire real, personal, or mixed property by deed, purchase, lease, condemnation, or otherwise; and
  - (B) dispose of the property;for flood control purposes.
- (7) To do the following:
  - (A) Receive gifts, donations, bequests, and public trusts.
  - (B) Agree to accompanying conditions and terms and bind the authority to carry out the terms and conditions.
- (8) To determine matters of policy regarding internal organization and operating procedures not specifically provided for otherwise.
- (9) In addition to all other powers conferred by this chapter and IC 14-27-3, to do the following:
  - (A) Cooperate with an officer or agency of the federal government in the performance of any of the work authorized by this chapter.
  - (B) Accept labor, material, or financial assistance.
  - (C) Do all things not inconsistent with this chapter necessary to satisfy the requirements of the federal authorities for the purpose of obtaining aid from the federal government.
- (10) To purchase supplies, materials, and equipment to carry out the duties and functions of the board in accordance with procedures adopted by the board and in accordance with general law.
- (11) To employ personnel as necessary to carry out the duties, functions, and powers of the board.
- (12) To sell surplus or unneeded property in accordance with procedures prescribed by the board.
- (13) To adopt administrative rules to do the following:
  - (A) Carry out the board's powers and duties.
  - (B) Govern the duties of the board's officers, employees, and personnel.
  - (C) Govern the internal management of the affairs of the board.

The board shall publish all rules adopted by the board for at least ten (10) days in a newspaper of general circulation printed in the district.

(14) To fix the salaries or compensation of the officers and employees of the authority, except as otherwise provided by this chapter.

(15) To carry out the purposes and objects of the authority.

(16) To adopt and use a seal.

(17) To:

(A) acquire land, easements, and rights-of-way; and

(B) establish, construct, improve, equip, maintain, control, lease, and regulate levees and the land owned adjacent to the levees, either within or outside the district;

for flood prevention purposes. However, if at the time of the creation of the levee authority a political subdivision owns or controls a levee, upon the qualification of the members of the board the exclusive control, management, and authority over each levee owned or controlled by a political subdivision shall be transferred to the board without the passage of an ordinance. The board of public works of the political subdivision or other persons having possession or control of a levee shall immediately deliver to the board all personal property and records, books, maps, and other papers and documents relating to the levee.

(18) To:

(A) elect a secretary from the board's membership; or

(B) employ a secretary;

and fix the compensation of the secretary.

(19) To do the following:

(A) Employ superintendents, managers, engineers, surveyors, attorneys, clerks, guards, mechanics, laborers, and all other employees the board considers expedient. All employees shall be selected and appointed irrespective of political affiliations.

(B) Prescribe and assign the duties and authority of the employees.

(C) Fix the compensation to be paid to the persons employed by the board in accordance with appropriations made by the city fiscal body.

(D) Require a bond on any officer or employee of the authority in the amount, upon the terms and conditions, and with surety to the approval of the board.

(20) To adopt rules not in conflict with:

(A) Indiana law;

(B) the ordinances of the city; or

(C) the laws or regulations of the United States and the United States Corps of Army Engineers;

regulating the construction, maintenance, and control of the board's levees and other property under the board's control.

(21) To establish the board's own detail or department of police



or to hire guards to execute the orders and enforce the rules of the board.

(22) To permit the federal government to do the following:

(A) Construct or repair, on land or rights-of-way owned by the authority, levees, dikes, breakwaters, pumping stations, syphons, and flood gates.

(B) Construct or repair sewers, ditches, drains, diversion channels, and watercourses if necessary in the actual construction, repair, and maintenance of a levee and along land or rights-of-way owned by the authority.

(23) To do the following:

(A) Construct, maintain, and repair levees, dikes, breakwaters, pumping stations, and flood gates.

(B) Construct or repair sewers, ditches, drains, diversion channels, and watercourses if necessary in the actual construction, repair, and maintenance of a levee.

(24) To sell machinery, equipment, or material under the control of the board that the board determines is not required for levee purposes. The proceeds derived from the sale shall be deposited with the treasurer of the authority.

(25) To negotiate and execute:

(A) contracts of sale or purchase;

(B) leases;

(C) contracts for personal services, materials, supplies, or equipment; or

(D) any other transaction, business or otherwise;

relating to a levee under the board's control and operation. However, if the board determines to sell part or all of levee land, buildings, or improvements owned by the authority, the sale must be in accordance with statute. If personal property under the control of the board valued in excess of five hundred dollars (\$500) is to be sold, the board shall sell to the highest and best bidder after due publication of notice of the sale.

(26) To contract with other political subdivisions and state agencies under IC 36-1-7 for:

(A) the provision of services;

(B) the rental or use of equipment or facilities; or

(C) the joint purchase and use of equipment or facilities; considered proper by the contracting parties for use in the operation, maintenance, or construction of a levee operated under this chapter.

*As added by P.L.1-1995, SEC.20. Amended by P.L.6-1997, SEC.158.*

### **IC 14-27-6-31**

#### **Letting of contracts; bidding**

Sec. 31. (a) Except as provided in subsection (b), in the letting of a contract for the repair or equipment of a levee under the control of the board, the board shall, when:

(1) adopting plans;

(2) giving notice; and

(3) receiving bids;  
comply with statutes.

(b) If:

(1) an emergency arises involving the safety of human life due to accident or act of God; and

(2) the board declares the emergency;

the board may purchase necessary equipment and appliances without advertising for bids.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-32**

##### **Recovery of damages or possession of property**

Sec. 32. The board may take action the board considers proper to do the following:

(1) Recover damages for the following:

(A) The breach of an agreement, express or implied, relating to or growing out of the operation, control, leasing, management, or improvement of the property under the board's control.

(B) The penalties for the violation of an ordinance or a rule of the board.

(C) Injury to the personal or real property under the board's control.

(2) Recover possession of property under the board's control.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-33**

##### **Eminent domain powers; generally**

Sec. 33. (a) The board may do the following:

(1) Exercise the power of eminent domain for the purpose of carrying out this chapter.

(2) Award damages to landowners for real property and property rights appropriated and taken.

(b) If the board cannot agree with the owner, lessee, or occupant of real property selected by the board for the purpose set forth in this chapter, the board may proceed to procure the condemnation of the property as provided in this chapter.

(c) If not in conflict or inconsistent with this chapter, the board may also proceed under IC 32-24. IC 32-24 applies to levees under this chapter as far as IC 32-24 is not in conflict or inconsistent with this chapter.

*As added by P.L.1-1995, SEC.20. Amended by P.L.2-2002, SEC.60.*

#### **IC 14-27-6-34**

##### **Eminent domain powers; land already in public use**

Sec. 34. (a) This section applies to land or the surface of the ground on, over, and across which it is necessary or advisable to construct a levee as provided in this chapter that:

(1) is already in use for any other public purpose; or

(2) has been condemned or appropriated for a use authorized by

statute and is being used for that purpose by the corporation appropriating the land or surface of the ground.

(b) The public use or prior condemnation does not bar the right of the board to condemn the use of the ground for levee purposes.

(c) The use by the board does not permanently prevent the use of the land or the surface of the ground:

- (1) for the prior public use; or
- (2) by the corporation previously condemning or appropriating the land or surface of the ground.

(d) In a proceeding prosecuted by the board to condemn the use of land or the surface of ground for purposes permitted by this chapter, the board must show that the board's use will not permanently or seriously interfere with:

- (1) the continued public use of the land or surface of ground; or
- (2) the corporation previously condemning the land or surface or the corporation's successors.

However, in a proceeding the board may require and enforce the removal or the burying beneath the surface of the ground of wires, cables, power lines, or other structures within a restricted zone established as provided in this chapter.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-35**

##### **Eminent domain powers; rights of board and landowners**

Sec. 35. (a) In a proceeding prosecuted by the board to condemn or appropriate:

- (1) land;
- (2) the use of land; or
- (3) a right in land;

for purposes permitted by this chapter, the board and all owners and holders of property or rights in property sought to be taken are governed by and have the same rights concerning procedure, notices, hearings, assessments of benefits and awards, and payments of benefits and awards that are prescribed by law for the appropriation and condemnation of real property.

(b) The property owners have the same powers and rights to:

- (1) remonstrate; and
- (2) appeal;

to the circuit or superior courts with jurisdiction in the county in which the district is located that are provided by law for the appropriation and condemnation of real property.

(c) An appeal:

- (1) only affects the amount of the assessment of awards of the person appealing; and
- (2) shall be taken in conformity with the laws relating to appeals. However, the payment of all damages awarded for land, property, or interests or rights in property appropriated under this chapter shall be paid entirely out of money under the control of the board.

*As added by P.L.1-1995, SEC.20.*

**IC 14-27-6-36****Eminent domain powers; taking possession; abandonment; acquisition of other land**

Sec. 36. (a) Notwithstanding this or any other statute, the city or district may take possession of property to be acquired at any time after the filing of the petition describing the property in condemnation proceedings.

(b) The city or district may abandon the condemnation of property if possession of the property has not been taken.

(c) The board may acquire and use land reasonably necessary for the purposes of this chapter. However:

(1) the board may not acquire or use land that is still being used and is absolutely necessary for the purposes for which the land was previously condemned; and

(2) this chapter does not permit the acquisition or use by the board of land previously acquired by condemnation that is being used for the purpose for which the land was acquired if the use by the board would impair or interfere with the necessary use of the land by the owner of the land.

*As added by P.L.1-1995, SEC.20.*

**IC 14-27-6-37****Eminent domain powers; description of land; statement of purpose**

Sec. 37. Within sixty (60) days after land or interests in land is acquired or taken under this chapter, the board shall file and cause to be recorded in the recorder's office of the county in which the land is situated the following, which a majority of the board shall sign:

(1) A description of the land or interest in land sufficiently accurate for identification.

(2) A statement of the purpose for which the land or interest in land is required or taken.

*As added by P.L.1-1995, SEC.20.*

**IC 14-27-6-38****General obligation bonds; issuance**

Sec. 38. (a) The board may issue general obligation bonds of the authority for the purpose of procuring money to pay the cost of:

(1) acquiring real property or rights-of-way; or

(2) constructing, enlarging, improving, remodeling, repairing, or equipping levees, gates, and pumping stations and sewers, ditches, and drains in connection with that construction or maintenance or other facilities;

for use as or in connection with or for administrative purposes of the levee.

(b) The board must authorize the issuance of bonds by ordinance providing for the following:

(1) The amount, terms, and tenor of the bonds.

(2) The time and character of notice.

(3) The mode of selling the bonds.

(c) The bonds:

- (1) may bear interest at any rate;
  - (2) are payable in not more than twenty-five (25) years after the date of issuance; and
  - (3) shall be:
    - (A) executed in the name of the authority by the president of the board; and
    - (B) attested by the secretary and treasurer who shall affix to each of the bonds the official seal of the authority.
  - (d) The interest coupons attached to the bonds may be executed by placing on the coupons the facsimile signature of the president of the board.
- As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-39**

##### **General obligation bonds; sale**

Sec. 39. (a) The levee superintendent shall manage and supervise the preparation, advertisement, and sale of the bonds, subject to the authorizing ordinance. Before the sale of the bonds, the superintendent shall have notice of the sale published one (1) time each week for two (2) consecutive weeks in two (2) newspapers of general circulation published in the district. The notice must state the following:

- (1) The time and place where bids will be received.
- (2) The amount and maturity dates of the issue.
- (3) The maximum interest rate.
- (4) The terms and conditions of sale and delivery of the bonds.

(b) The bonds shall be sold to the highest and best bidder. After the bonds have been properly sold and executed, the superintendent shall do the following:

- (1) Deliver the bonds to the treasurer of the authority and take a receipt for the bonds.
- (2) Certify to the treasurer the amount that the purchaser is to pay for the bonds, together with the name and address of the purchaser.

(c) On payment of the purchase price the treasurer shall deliver the bonds to the purchaser, and the treasurer and superintendent shall report their actions to the board.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-40**

##### **General obligation bonds; applicability of IC 5-1 and IC 6-1.1-20**

Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20 relating to the following apply to proceedings under this chapter:

- (1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.
- (2) The giving of notice of determination to issue bonds.
- (3) The giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local

government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

(6) The sale of bonds at public sale for not less than the par value.

*As added by P.L.1-1995, SEC.20. Amended by P.L.90-2002, SEC.371; P.L.219-2007, SEC.98; P.L.146-2008, SEC.425.*

#### **IC 14-27-6-41**

##### **General obligation bonds; payment; tax exemption**

Sec. 41. (a) All bonds issued under this chapter or under IC 13-2-31 (before its repeal) are the direct general obligations of the authority issuing the bonds and are payable out of unlimited ad valorem taxes that shall be levied and collected on all the taxable property within the district. All officials and bodies involved with the levying of taxes for the district shall ensure that sufficient levies are made to meet the principal and interest on the bonds at the time fixed for payment without regard to any other statute.

(b) The bonds issued under this chapter or under IC 13-2-31 (before its repeal) are exempt from taxation for all purposes.

*As added by P.L.1-1995, SEC.20. Amended by P.L.192-2002(ss), SEC.157.*

#### **IC 14-27-6-42**

##### **Tax anticipation loans**

Sec. 42. (a) The board may authorize and make temporary loans in anticipation of the collection of taxes in the district actually levied and in course of collection for the fiscal year in which the loans are made.

(b) The board must authorize the loans by ordinance and shall evidence the loans by warrants in the form provided by the authorizing ordinance. The warrants must state the following:

(1) The total amount of the issue.

(2) The denomination of the warrant.

(3) The time and place payable.

(4) The rate of interest.

(5) The revenues in anticipation of which the warrants are issued and out of which the warrants are payable.

(6) A reference to the ordinance authorizing the warrants and the date of passage of the ordinance.

(c) The ordinance authorizing the temporary loans must appropriate and pledge sufficient of the current revenues in anticipation of which the warrants are issued and out of which the warrants are payable to the payment of the warrants. The warrants evidencing the temporary loans shall be executed, sold, and delivered in the same manner as are bonds of the authority.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-43**

##### **Treasurer; appointment, powers, and duties**

Sec. 43. (a) The board shall appoint a person to act as treasurer of the authority. The treasurer shall give bond in the amount and with the condition that the board prescribes and with surety to the approval of the board. The treasurer shall be appointed to serve for a term of one (1) year unless removed for cause.

(b) All money payable to the authority shall be paid to the treasurer, and the treasurer shall deposit the money in accordance with the statutes relating to the deposit of public money by municipal corporations. The treasurer shall keep an accurate account of the following:

- (1) All appropriations made and all taxes levied by the authority.
- (2) All money owing or due to the authority.
- (3) All money received and disbursed.

(c) The treasurer shall preserve all vouchers for payments and disbursements made.

(d) The treasurer shall issue all warrants for the payment of money from the money of the district, but a warrant may not be issued for the payment of a claim until the claim has been allowed in accordance with the procedure prescribed by the board. The president shall countersign all warrants. Whenever the treasurer is called upon to issue a warrant, the treasurer may do the following:

- (1) Require evidence that the amount claimed is justly due and in conformity with law.
- (2) For that purpose:
  - (A) summon before the treasurer an officer, agent, or employee of the authority or other person; and
  - (B) examine the individual concerning the warrant on oath or affirmation that the treasurer may administer.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-44**

##### **Treasurer; report of accounts**

Sec. 44. The treasurer shall submit to the board annually, and more often if required by the board, a report of the accounts exhibiting the following:

- (1) The revenues, receipts, and disbursements.
- (2) The sources from which the revenues and money are derived.
- (3) The manner in which the money has been disbursed.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-45**

##### **Audits**

Sec. 45. The treasurer shall submit annually, and more often if required by the board, the records of accounts to a certified public

accountant or firm of certified public accountants designated or selected by the board for audit. The accountant or firm shall prepare and submit a certified report of the records of accounts to the board exhibiting the following:

- (1) The revenues, receipts, and disbursements.
- (2) The sources from which the revenues and money are derived.
- (3) The manner in which the money has been disbursed.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-46**

##### **Budgets; tax levies**

Sec. 46. (a) The board shall do the following:

- (1) Annually prepare a budget for the operation and capital expenditures of the authority.
- (2) Calculate the tax levy necessary to provide money for the operating expenditures necessary to carry out the powers, duties, and functions of the authority together with any capital expenditures that are included in the annual budget.

(b) The budget shall be prepared and submitted at the same time and in the same manner as provided by the statutes relating to the preparation of budgets by cities. The budget is subject to the same review by the county tax adjustment board and the department of local government finance as under the statutes relating to budgets of cities.

(c) The budgets and the tax levies are subject to review and modification by the fiscal body of a city and county within the district in the same manner as the budgets and tax levies of the executive departments of the city.

*As added by P.L.1-1995, SEC.20. Amended by P.L.90-2002, SEC.372.*

#### **IC 14-27-6-47**

##### **Assessment and collection of tax levies**

Sec. 47. The county treasurer shall assess and collect the tax levy as finally approved by the department of local government finance as other taxes are levied and collected. The county treasurer shall remit all taxes so collected to the treasurer of the authority.

*As added by P.L.1-1995, SEC.20. Amended by P.L.90-2002, SEC.373.*

#### **IC 14-27-6-48**

##### **Cumulative building fund**

Sec. 48. (a) The board may provide a cumulative building fund in compliance with IC 6-1.1-41 to provide for the erection of:

- (1) levees, gates, and pumping stations; or
- (2) other facilities or the addition to or improvement of the facilities on the levees;

needed to carry out this chapter.

(b) In compliance with IC 6-1.1-41, the board may levy a property



tax not to exceed sixty-seven hundredths of one cent (\$0.0067) on each one hundred dollars (\$100) of taxable property within the district. As the tax is collected, the tax may be invested in negotiable United States bonds or other securities that the federal government has the direct obligation to pay.

(c) Any money of the cumulative building fund not invested in government obligations shall be withdrawn from the cumulative building fund in the same manner as money is regularly withdrawn from a general fund but without further or additional appropriation. *As added by P.L.1-1995, SEC.20. Amended by P.L.17-1995, SEC.13; P.L.6-1997, SEC.159.*

#### **IC 14-27-6-49**

##### **Board of finance**

Sec. 49. The board shall act as a board of finance under the statutes relating to the deposit of public money by municipal corporations.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-50**

##### **Public purpose**

Sec. 50. The acquiring, establishment, construction, improvement, equipment, maintenance, control, and operation of levees under this chapter are declared to be:

- (1) a governmental function of general public necessity and benefit; and
- (2) for the use and general welfare of all the people of Indiana as well as of the people residing in the district.

*As added by P.L.1-1995, SEC.20.*

#### **IC 14-27-6-51**

##### **Expenses**

Sec. 51. All expenses incurred by the board necessary to be paid before the collection of taxes levied under this chapter shall be met and paid in the following manner:

- (1) The board shall periodically certify items of expense to the controller of the city directing the controller to pay the amounts. The controller shall draw a warrant that shall be paid out of the general money of the city not appropriated without special appropriation being made by the city fiscal body or approval of any other body.
- (2) If there is not unappropriated general money of the city, the controller shall recommend to the city fiscal body the temporary transfer from other money of the city of a sufficient amount to meet the items of expense or the making of a temporary loan for this purpose. The city fiscal body shall immediately make the transfer or authorize the temporary loan in the same manner that other transfers and temporary loans are made by the city. The amount advanced by the city may not exceed fifty thousand dollars (\$50,000), and the fund of the city from which the

advancement is made shall be fully reimbursed and repaid by the authority out of the first proceeds of the taxes levied under this chapter. Money advanced by the city may not be used in the acquisition of real property.

*As added by P.L.1-1995, SEC.20.*

**IC 14-27-6-52**

**Repealed**

*(Repealed by P.L.195-2014, SEC.35.)*