

## **IC 14-33-9**

### **Chapter 9. Budget and Tax Levy Procedures**

#### **IC 14-33-9-1**

##### **District budget**

Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the budget of a district:

(1) must be prepared and submitted:

(A) at the same time;

(B) in the same manner; and

(C) with notice;

as is required by statute for the preparation of budgets by municipalities; and

(2) is subject to the same review by:

(A) the county board of tax adjustment; and

(B) the department of local government finance;

as is required by statute for the budgets of municipalities.

(b) If a district is established in more than one (1) county:

(1) except as provided in subsection (c), the budget shall be certified to the auditor of the county in which is located the court that had exclusive jurisdiction over the establishment of the district; and

(2) notice must be published in each county having land in the district. Any taxpayer in the district is entitled to be heard before the county board of tax adjustment and, after December 31, 2008, the fiscal body of each county having jurisdiction.

(c) If one (1) of the counties in a district contains either a first or second class city located in whole or in part in the district, the budget:

(1) shall be certified to the auditor of that county; and

(2) is subject to review at the county level only by the county board of tax adjustment and, after December 31, 2008, the fiscal body of that county.

*As added by P.L.1-1995, SEC.26. Amended by P.L.90-2002, SEC.374; P.L.224-2007, SEC.106; P.L.146-2008, SEC.428; P.L.182-2009(ss), SEC.301.*

#### **IC 14-33-9-2**

##### **Operation and maintenance expenses**

Sec. 2. (a) The board shall budget annually the necessary money to meet the probable expenses of operation and maintenance of the district, including the following:

(1) Repairs.

(2) Fees.

(3) Salaries.

(4) Depreciation on all depreciable assets.

(5) Rents.

(6) Supplies.

(b) Subject to any budget review and approval required under this chapter, the board may add not more than ten percent (10%) of the total for contingencies.

*As added by P.L.1-1995, SEC.26. Amended by P.L.182-2009(ss), SEC.302.*

### **IC 14-33-9-3**

#### **Deductions from operation and maintenance expenses**

Sec. 3. (a) The board shall deduct from the operation and maintenance expenses estimated under section 2 of this chapter the following:

- (1) Any revenue actually received during the current year.
- (2) Other money not obligated to paying or protecting the bonds or notes of the district.

(b) The board shall carry forward the balance after making the deduction required by subsection (a).

(c) The board shall next determine the amount of interest due and the principal amount of bonds maturing the second year after the year in which the board is meeting. To this amount the board shall add five percent (5%) in the first year the board meets with bonds outstanding to provide for contingencies. After that time and until all bonds are retired, the board shall add the necessary amount to maintain a five percent (5%) contingency reserve.

(d) If the board has been forced to borrow money for a short term for a legitimate purpose, the board shall also determine the amount of principal and interest due on the loan.

(e) The board shall then total the balance.

(f) From the assessment roll, the board shall then determine the amount of unpaid installments due in the next year on assessments that have been made and deduct this from the total. The board shall then determine the necessary levy of the special benefits tax to provide money to meet the expenses thus calculated.

(g) After review by the department of local government finance as provided in section 1 of this chapter, the board of directors shall certify to the auditor of each county for collection the levy of the tax and the installment of any assessment.

*As added by P.L.1-1995, SEC.26. Amended by P.L.90-2002, SEC.375.*

### **IC 14-33-9-4**

#### **Hearing on budget for counties with a population of 300,000 to 400,000**

Sec. 4. (a) This section applies to districts:

- (1) established after July 1, 1983; and
- (2) containing all or part of a county having a population of more than three hundred thousand (300,000) but less than four hundred thousand (400,000).

(b) Each year the board shall submit two (2) copies of the estimated budget formulated by the district for the next budget year to the fiscal body of the county described in subsection (a) at least ten (10) days before the board holds the public hearing on the estimated budget under IC 6-1.1-17-3.

(c) The fiscal body:

- (1) shall hold a public hearing on the budget; and
- (2) may lower but may not increase any item in the estimated budget.

Notice of the hearing shall be published in accordance with IC 5-3-1, except that notice must be published at least five (5) days before the hearing date.

(d) The county fiscal body shall deliver two (2) copies of the budget approved under subsection (c) to the board at least two (2) days before the date fixed for the public hearing on the budget held by the board under IC 6-1.1-17-3. The board may not approve a total budget in excess of the amount approved by the county fiscal body.  
*As added by P.L.1-1995, SEC.26.*

#### **IC 14-33-9-5**

##### **Treatment of tax levy**

Sec. 5. (a) Upon approval by the department of local government finance, the board of directors shall certify the tax levy to the auditor of each county having land in the district.

(b) The auditor of each county shall have the levy entered on the tax records of the county treasurer for collection.

(c) The county treasurer shall collect the tax at the same time as other property taxes are collected.

(d) After collection, in June and December, the auditor of each county shall issue a warrant on the county treasurer to transfer the money collected to the board of directors.

*As added by P.L.1-1995, SEC.26. Amended by P.L.90-2002, SEC.376.*

#### **IC 14-33-9-6**

##### **Application of chapter**

Sec. 6. Sections 1 and 5 of this chapter apply to:

- (1) budgets;
- (2) levy of taxes; and
- (3) collection of taxes;

both before and after a district plan is approved.

*As added by P.L.1-1995, SEC.26.*

#### **IC 14-33-9-7**

##### **Special benefits tax**

Sec. 7. The special benefits tax levied by a district is a primary lien on real property in the district equal to other taxes imposed on real property. The same provisions of other taxes regarding collections, penalties, and sale of property for delinquencies apply to this tax.

*As added by P.L.1-1995, SEC.26.*

#### **IC 14-33-9-8**

##### **District's property and income exempt**

Sec. 8. A district's property and income are exempt from taxation by the state and political subdivisions of the state.

*As added by P.L.1-1995, SEC.26.*

**IC 14-33-9-9**

**District not considered municipal corporation**

Sec. 9. A district is not considered a municipal corporation with respect to limitations on the amount of the district's indebtedness irrespective of how that indebtedness is secured in a pledge of the district.

*As added by P.L.1-1995, SEC.26.*

**IC 14-33-9-10**

**Special benefits tax; statement processing charge**

Sec. 10. A conservancy district may require a statement processing charge on a special benefits tax statement. A special benefits tax liability assessed under this chapter of less than ten dollars (\$10) on a parcel may be increased to not more than ten dollars (\$10). The difference between the actual liability and the amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.

*As added by P.L.6-1997, SEC.243.*