

IC 13-21-15

Chapter 15. Dissolution of Districts

IC 13-21-15-1

Dissolution of single county solid waste management district

Sec. 1. (a) If a solid waste management district is a county district consisting of only one (1) county, the county may dissolve the district under IC 13-21-3-1(f)(1) and IC 36-1-8-17.7(b).

(b) The dissolution of a district through the adoption of an ordinance under IC 36-1-8-17.7(b)(7) is effective on the date specified in the ordinance.

(c) Upon the dissolution of a district, the following apply:

(1) Any legal obligations of the district that were incurred under this article before the district was dissolved, including bond obligations, loan obligations, other contractual liabilities, and civil liabilities, are transferred to the county and become legal obligations of the county, and those legal obligations shall be satisfied from assets of the district as provided in subdivision (2).

(2) Any assets of the district that are needed to satisfy the legal obligations described in subdivision (1) shall be:

- (A) used by the district to satisfy those legal obligations; or
- (B) transferred to the county and used by the county to satisfy those legal obligations.

(3) To the extent there are assets of the district that are not needed to satisfy the legal obligations described in subdivision (1), those assets:

- (A) shall be transferred to the county and become assets of the county; and
- (B) shall be used by the county in providing services previously provided by the district.

(d) After the county district of a county is dissolved, the county is no longer subject to this article, except for this chapter, and the county is not a county district or a member of a joint district.

As added by P.L.189-2016, SEC.4.

IC 13-21-15-2

County withdrawing from joint district; determination not to belong to another joint district or to be designated a county district

Sec. 2. (a) If a county is a member of a joint solid waste management district and withdraws from the joint district under IC 13-21-3-1(f)(2) and IC 13-21-4, the county executive of the county may adopt an ordinance determining that both of the following apply to the county:

- (1) The county will no longer be a member of a joint solid waste management district.
- (2) The county will not be designated as a county solid waste management district.

(b) If a county withdraws from a joint solid waste management district under IC 13-21-4 and adopts an ordinance under subsection (a):

- (1) the county is responsible for its share of legal obligations (if any) arising from its former membership in the joint district as provided under IC 13-21-4; and
- (2) any assets of the joint district that are apportioned to the county under IC 13-21-4-4 become assets of the county and:
 - (A) shall be used by the county to satisfy the legal obligations described in subdivision (1); or
 - (B) to the extent that the assets are not needed to satisfy the legal obligations described in subdivision (1), shall be used by the county in providing services previously provided by the district.

(c) If the county executive of the county adopts an ordinance under subsection (a), the county, after the date on which the withdrawal of the county from the joint solid waste management district is effective under IC 13-21-4:

- (1) is no longer subject to this article, except for this chapter; and
- (2) is not a county district or a member of a joint district.

As added by P.L.189-2016, SEC.4.

IC 13-21-15-3

Dissolution of or withdrawal from solid waste management district; effect upon property taxes in county

Sec. 3. (a) This section applies to the imposition of property taxes in a county that:

- (1) dissolves its county solid waste management district as described in section 1(a) of this chapter; or
- (2) withdraws from a joint solid waste management district and determines that it will no longer be a member of a joint solid waste management district or be designated as a county district as described in section 2(a) of this chapter.

(b) The following apply to a county that dissolves its county solid waste management district as described in section 1(a) of this chapter:

- (1) Subject to the limitations of this subsection, the authority of the county solid waste management district to impose property taxes for purposes of this article is transferred to the county.
- (2) For property taxes first due and payable in the first year in which the county no longer has a county solid waste management district, the department of local government finance shall establish a separate solid waste management maximum permissible ad valorem property tax levy for the county that is equal to:
 - (A) the county solid waste management district's maximum permissible ad valorem property tax levy for the last year in

which the county solid waste management district was in existence; multiplied by

(B) the assessed value growth quotient under IC 6-1.1-18.5-2 that applies to the determination of maximum permissible ad valorem property tax levies for the first year in which the county no longer has a county solid waste management district.

(3) Property taxes collected by the county under the property tax levy authorized under this subsection may be used only for those purposes for which a property tax levy imposed by a solid waste management district under this article may be used.

(c) The following apply to a county that withdraws from a joint district and determines that it will no longer be a member of a joint district or be designated as a county district as described in section 2(a) of this chapter:

(1) Subject to the limitations of this subsection, the county has the authority to impose property taxes for purposes of this article.

(2) For property taxes first due and payable in the first year in which the county is no longer a member of the joint district, the department of local government finance shall establish a separate solid waste management maximum permissible ad valorem property tax levy for the county that is equal to:

(A) the joint solid waste management district's maximum permissible property tax levy for the last year in which the county was a member of the joint district; multiplied by

(B) a fraction equal to:

(i) the certified assessed valuation of the county for taxes payable in the last year in which the county was a member of the joint district; divided by

(ii) the certified assessed valuation of the joint solid waste management district for taxes payable in the last year in which the county was a member of the joint district; multiplied by

(C) the assessed value growth quotient under IC 6-1.1-18.5-2 that applies to the determination of maximum permissible ad valorem property tax levies for the first year in which the county is no longer a member of the joint district.

(3) For property taxes first due and payable in the first year in which the county is no longer a member of the joint district, the department of local government finance shall reduce the joint solid waste management district's maximum permissible property tax levy that would otherwise apply by the amount determined under subdivision (2) for the withdrawing county.

(4) Property taxes collected by the county under the property tax levy authorized under this subsection may be used only for those purposes for which a property tax levy imposed by a solid waste management district under this article may be used.

As added by P.L.189-2016, SEC.4.

IC 13-21-15-4

County authority to continue collecting solid waste management district fee; requirement to use fee proceeds to provide services

Sec. 4. If:

(1) a fee on the disposal of solid waste under IC 13-21-13 or a solid waste management fee under IC 13-21-14 is in effect in a county; and

(2) the county:

(A) dissolves the county solid waste management district as described in section 1(a) of this chapter; or

(B) withdraws from a joint solid waste management district and determines that it will no longer be a member of a joint district or be designated as a county district as described in section 2(a) of this chapter;

the county may continue collecting the fee notwithstanding the action described in subdivision (2). However, the county shall use the proceeds of the fee exclusively to provide services previously provided in the county by the solid waste management district.

As added by P.L.189-2016, SEC.4.