

### **IC 36-1.5-3**

#### **Chapter 3. Adjustment of Maximum Permissible Levies, Tax Rates, and Budgets**

### **IC 36-1.5-3-1**

#### **Submission of ordinance or resolution to department of local government finance**

Sec. 1. A certified copy of an ordinance or a resolution, including any incorporated agreement, that is adopted under this article must be submitted to the department of local government finance.

*As added by P.L.186-2006, SEC.4.*

### **IC 36-1.5-3-2**

#### **Actions by department of local government finance**

Sec. 2. The department of local government finance may take an action under this chapter in the manner prescribed by the department of local government finance in its rules adopted under IC 4-22-2.

*As added by P.L.186-2006, SEC.4.*

### **IC 36-1.5-3-3**

#### **Petition by political subdivision for review of final determination**

Sec. 3. A political subdivision may petition for judicial review of a final determination of the department of local government finance under this chapter. The petition must be filed in the tax court not more than forty-five (45) days after the department of local government finance enters its order under this chapter.

*As added by P.L.186-2006, SEC.4.*

### **IC 36-1.5-3-4**

#### **Adjustment of maximum property tax levies, property tax rates, and budgets**

Sec. 4. (a) Subject to this chapter, the department of local government finance shall adjust the maximum permissible property tax levies, maximum permissible property tax rates, and budgets of political subdivisions that enter into a reorganization under this article as provided in section 5 of this chapter.

(b) Upon the termination of a reorganization under this chapter, the department of local government finance shall adjust the maximum permissible property tax levies, maximum permissible property tax rates, and budgets of political subdivisions terminating the reorganization to do the following:

- (1) Restore taxing powers of a political subdivision after the termination of a reorganization under this article that are necessary to fund governmental services to the individuals and entities served by the political subdivision.
- (2) Restore taxing powers of a political subdivision after the withdrawal of a party from a reorganization under this article that are necessary to fund governmental services to the

individuals and entities served by the political subdivision.  
*As added by P.L.186-2006, SEC.4. Amended by P.L.255-2013, SEC.6.*

**IC 36-1.5-3-5**

**Savings through reorganization; budgets, rates, and levies; reductions in property tax levies, property tax rates, and budgets**

Sec. 5. (a) The plan of reorganization must specify the amount (if any) of the decrease that the department of local government finance shall make to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of the reorganized political subdivision to:

- (1) eliminate double taxation for services or goods provided by the reorganized political subdivision; or
- (2) eliminate any excess by which the amount of property taxes imposed by the reorganized political subdivision exceeds the amount necessary to pay for services or goods provided under this article.

(b) The fiscal body of the reorganized political subdivision shall determine and certify to the department of local government finance the amount of the adjustment (if any) under subsection (a).

(c) The amount of the adjustment (if any) under subsection (a) must comply with the reorganization agreement under which the political subdivision is reorganized under this article.

*As added by P.L.186-2006, SEC.4. Amended by P.L.58-2011, SEC.3; P.L.255-2013, SEC.7.*