

# HOUSE BILL No. 1034

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 5-30-6-1; IC 6-1.1-20.

**Synopsis:** Political subdivision controlled projects and debt. Provides that for a controlled project subject to approval by referendum, the political subdivision proposing the controlled project may issue a request for proposals under the design-build process before completing the referendum process. Modifies the threshold amounts used for determining whether a political subdivision's project is a controlled project and whether the petition and remonstrance process or the referendum process applies. Bases these threshold amounts on gross assessed value. Provides that for a road or street project, only the costs paid from property taxes are considered when applying these threshold amounts. Provides that if the estimated increase in a political subdivision's property tax levy for debt service for a proposed controlled project will be offset in whole or in part because of the retirement of existing debt of the political subdivision, the proper officers of the political subdivision may adopt a resolution that includes certain information and statements. Specifies the ballot language for the referendum on such a proposed controlled project. Provides that the restrictions on supporting a position on a controlled project apply to any political subdivision that has assessed value within the same taxing district as the political subdivision proposing the project.

**Effective:** July 1, 2019.

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## Thompson

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January 3, 2019, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## HOUSE BILL No. 1034

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

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

1 SECTION 1. IC 5-30-6-1, AS AMENDED BY P.L.166-2011,  
2 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2019]: Sec. 1. (a) If a separate notice of request for  
4 qualifications is issued under IC 5-30-5-1(a), the public agency shall  
5 issue a request for proposals to the potential design-builders selected  
6 under IC 5-30-5-6.

7 (b) Each request for proposals must contain a design criteria  
8 package.

9 (c) If a public project is a controlled project (as defined in  
10 IC 6-1.1-20-1.1) for which a referendum is to be held, a request for  
11 proposals may **not** be issued ~~until~~ **after before** the public agency  
12 proposing the controlled project has completed the procedures  
13 described in IC 6-1.1-20-3.6.

14 SECTION 2. IC 6-1.1-20-0.8 IS ADDED TO THE INDIANA  
15 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
16 [EFFECTIVE JULY 1, 2019]: **Sec. 0.8. (a) This section applies to a**  
17 **preliminary determination to issue bonds or enter into a lease**



1 made after June 30, 2019, for a project for engineering, land and  
 2 right-of-way acquisition, construction, resurfacing, maintenance,  
 3 restoration, and rehabilitation of:

- 4 (1) local road and street systems;  
 5 (2) arterial road and street systems; or  
 6 (3) any combination of local and arterial road and street  
 7 systems.

8 (b) In determining whether a project is a controlled project for  
 9 purposes of this chapter and whether the petition and  
 10 remonstrance process under sections 3.1 and 3.2 of this chapter or  
 11 the referendum process under sections 3.5 and 3.6 of this chapter  
 12 applies to the project, the cost of the project does not include  
 13 expenditures for the project that will be paid from a source other  
 14 than property taxes.

15 SECTION 3. IC 6-1.1-20-1.1, AS AMENDED BY P.L.246-2017,  
 16 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2019]: Sec. 1.1. As used in this chapter, "controlled project"  
 18 means any project financed by bonds or a lease, except for the  
 19 following:

20 (1) A project for which the political subdivision reasonably  
 21 expects to pay:

- 22 (A) debt service; or  
 23 (B) lease rentals;

24 from funds other than property taxes that are exempt from the  
 25 levy limitations of IC 6-1.1-18.5 or (before January 1, 2009)  
 26 IC 20-45-3. A project is not a controlled project even though the  
 27 political subdivision has pledged to levy property taxes to pay the  
 28 debt service or lease rentals if those other funds are insufficient.

29 (2) A project that will not cost the political subdivision more than  
 30 the lesser of the following **threshold amount**:

31 (A) An amount equal to the following:

32 (i) In the case of an ordinance or resolution adopted before  
 33 January 1, 2018, making a preliminary determination to  
 34 issue bonds or enter into a lease for the project, two million  
 35 dollars (\$2,000,000):

36 (ii) In the case of an ordinance or resolution adopted after  
 37 December 31, 2017, and before January 1, 2019, making a  
 38 preliminary determination to issue bonds or enter into a  
 39 lease for the project, five million dollars (\$5,000,000):

40 (iii) In the case of an ordinance or resolution adopted in a  
 41 calendar year after December 31, 2018, making a  
 42 preliminary determination to issue bonds or enter into a



1 lease for the project; an amount (as determined by the  
 2 department of local government finance) equal to the result  
 3 of the assessed value growth quotient determined under  
 4 IC 6-1.1-18.5-2 for the year multiplied by the amount  
 5 determined under this clause for the preceding calendar  
 6 year.

7 The department of local government finance shall publish the  
 8 threshold determined under item (iii) in the Indiana Register  
 9 under IC 4-22-7-7 not more than sixty (60) days after the date  
 10 the budget agency releases the growth quotient for the ensuing  
 11 year under IC 6-1.1-18.5-2.

12 **(B) An amount equal to the following:**

13 (i) One percent (1%) of the total gross assessed value of  
 14 property within the political subdivision on the last  
 15 assessment date; if that total gross assessed value is more  
 16 than one hundred million dollars (\$100,000,000).

17 (ii) One million dollars (\$1,000,000); if the total gross  
 18 assessed value of property within the political subdivision  
 19 on the last assessment date is not more than one hundred  
 20 million dollars (\$100,000,000).

21 **(A) If the total gross assessed value of property within the**  
 22 **political subdivision on the last assessment date is not more**  
 23 **than one hundred million dollars (\$100,000,000), one**  
 24 **million dollars (\$1,000,000).**

25 **(B) If the total gross assessed value of property within the**  
 26 **political subdivision on the last assessment date exceeds**  
 27 **one hundred million dollars (\$100,000,000) and is not more**  
 28 **than five hundred million dollars (\$500,000,000), one**  
 29 **million dollars (\$1,000,000) plus one percent (1%) of the**  
 30 **political subdivision's gross assessed value that exceeds one**  
 31 **hundred million dollars (\$100,000,000).**

32 **(C) If the total gross assessed value of property within the**  
 33 **political subdivision on the last assessment date exceeds**  
 34 **five hundred million dollars (\$500,000,000), five million**  
 35 **dollars (\$5,000,000) plus five-hundredths of one percent**  
 36 **(0.05%) of the political subdivision's gross assessed value**  
 37 **that exceeds five hundred million dollars (\$500,000,000).**

38 (3) A project that is being refinanced for the purpose of providing  
 39 gross or net present value savings to taxpayers.

40 (4) A project for which bonds were issued or leases were entered  
 41 into before January 1, 1996, or where the state board of tax  
 42 commissioners has approved the issuance of bonds or the



1 execution of leases before January 1, 1996.

2 (5) A project that is required by a court order holding that a  
3 federal law mandates the project.

4 (6) A project that is in response to:

5 (A) a natural disaster;

6 (B) an accident; or

7 (C) an emergency;

8 in the political subdivision that makes a building or facility  
9 unavailable for its intended use.

10 (7) A project that was not a controlled project under this section  
11 as in effect on June 30, 2008, and for which:

12 (A) the bonds or lease for the project were issued or entered  
13 into before July 1, 2008; or

14 (B) the issuance of the bonds or the execution of the lease for  
15 the project was approved by the department of local  
16 government finance before July 1, 2008.

17 (8) A project of the Little Calumet River basin development  
18 commission for which bonds are payable from special  
19 assessments collected under IC 14-13-2-18.6.

20 SECTION 4. IC 6-1.1-20-3.1, AS AMENDED BY P.L.246-2017,  
21 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2019]: Sec. 3.1. (a) Subject to section 3.5(a)(1)(C) of this  
23 chapter, this section applies only to the following:

24 (1) A controlled project (as defined in section 1.1 of this chapter  
25 as in effect June 30, 2008) for which the proper officers of a  
26 political subdivision make a preliminary determination in the  
27 manner described in subsection (b) before July 1, 2008.

28 (2) An elementary school building, middle school building, high  
29 school building, or other school building for academic instruction  
30 that:

31 (A) is a controlled project;

32 (B) will be used for any combination of kindergarten through  
33 grade 12; and

34 (C) will not cost more than ~~the lesser of~~ the following  
35 **threshold amount:**

36 (i) ~~The threshold amount determined under this item. In the~~  
37 ~~case of an ordinance or resolution adopted before January 1,~~  
38 ~~2018, making a preliminary determination to issue bonds or~~  
39 ~~enter into a lease for the project, the threshold amount is ten~~  
40 ~~million dollars (\$10,000,000). In the case of an ordinance or~~  
41 ~~resolution adopted after December 31, 2017, and before~~  
42 ~~January 1, 2019, making a preliminary determination to~~



1 issue bonds or enter into a lease for the project, the threshold  
 2 amount is fifteen million dollars (\$15,000,000). In the case  
 3 of an ordinance or resolution adopted in a calendar year after  
 4 December 31, 2018; making a preliminary determination to  
 5 issue bonds or enter into a lease for the project, the threshold  
 6 amount is an amount (as determined by the department of  
 7 local government finance) equal to the result of the assessed  
 8 value growth quotient determined under IC 6-1.1-18.5-2 for  
 9 the year multiplied by the threshold amount determined  
 10 under this item for the preceding calendar year. In the case  
 11 of a threshold amount determined under this item that  
 12 applies for a calendar year after December 31, 2018; the  
 13 department of local government finance shall publish the  
 14 threshold in the Indiana Register under IC 4-22-7-7 not more  
 15 than sixty (60) days after the date the budget agency releases  
 16 the assessed value growth quotient for the ensuing year  
 17 under IC 6-1.1-18.5-2.

18 (ii) An amount equal to one percent (1%) of the total gross  
 19 assessed value of property within the political subdivision  
 20 on the last assessment date, if that total gross assessed value  
 21 is more than one billion dollars (\$1,000,000,000); or ten  
 22 million dollars (\$10,000,000); if the total gross assessed  
 23 value of property within the political subdivision on the last  
 24 assessment date is not more than one billion dollars  
 25 (\$1,000,000,000).

26 **(i) If the total gross assessed value of property within the**  
 27 **political subdivision on the last assessment date is not**  
 28 **more than one billion dollars (\$1,000,000,000), ten**  
 29 **million dollars (\$10,000,000).**

30 **(ii) If the total gross assessed value of property within**  
 31 **the political subdivision on the last assessment date**  
 32 **exceeds one billion dollars (\$1,000,000,000) and is not**  
 33 **more than one billion five hundred million dollars**  
 34 **(\$1,500,000,000), ten million dollars (\$10,000,000) plus**  
 35 **one percent (1%) of the political subdivision's gross**  
 36 **assessed value that exceeds one billion dollars**  
 37 **(\$1,000,000,000).**

38 **(iii) If the total gross assessed value of property within**  
 39 **the political subdivision on the last assessment date**  
 40 **exceeds one billion five hundred million dollars**  
 41 **(\$1,500,000,000), fifteen million dollars (\$15,000,000)**  
 42 **plus one-tenth of one percent (0.1%) of the political**



- 1                    **subdivision's gross assessed value that exceeds one**  
 2                    **billion five hundred million dollars (\$1,500,000,000).**  
 3                    (3) Any other controlled project that:  
 4                    (A) is not a controlled project described in subdivision (1) or  
 5                    (2); and  
 6                    (B) will not cost the political subdivision more than the lesser  
 7                    of the following **threshold amount**:  
 8                    (i) The threshold amount determined under this item: In the  
 9                    case of an ordinance or resolution adopted before January 1,  
 10                    2018; making a preliminary determination to issue bonds or  
 11                    enter into a lease for the project, the threshold amount is  
 12                    twelve million dollars (\$12,000,000). In the case of an  
 13                    ordinance or resolution adopted after December 31, 2017,  
 14                    and before January 1, 2019; making a preliminary  
 15                    determination to issue bonds or enter into a lease for the  
 16                    project, the threshold amount is fifteen million dollars  
 17                    (\$15,000,000). In the case of an ordinance or resolution  
 18                    adopted in a calendar year after December 31, 2018; making  
 19                    a preliminary determination to issue bonds or enter into a  
 20                    lease for the project, the threshold amount is an amount (as  
 21                    determined by the department of local government finance)  
 22                    equal to the result of the assessed value growth quotient  
 23                    determined under IC 6-1.1-18.5-2 for the year multiplied by  
 24                    the threshold amount determined under this item for the  
 25                    preceding calendar year. In the case of a threshold amount  
 26                    determined under this item that applies for a calendar year  
 27                    after December 31, 2018; the department of local  
 28                    government finance shall publish the threshold in the  
 29                    Indiana Register under IC 4-22-7-7 not more than sixty (60)  
 30                    days after the date the budget agency releases the assessed  
 31                    value growth quotient for the ensuing year under  
 32                    IC 6-1.1-18.5-2.  
 33                    (ii) An amount equal to one percent (1%) of the total gross  
 34                    assessed value of property within the political subdivision  
 35                    on the last assessment date, if that total gross assessed value  
 36                    is more than one hundred million dollars (\$100,000,000); or  
 37                    one million dollars (\$1,000,000); if the total gross assessed  
 38                    value of property within the political subdivision on the last  
 39                    assessment date is not more than one hundred million  
 40                    dollars (\$100,000,000).  
 41                    (i) If the total gross assessed value of property within the  
 42                    political subdivision on the last assessment date is not



1           **more than one hundred million dollars (\$100,000,000),**  
 2           **one million dollars (\$1,000,000).**

3           **(ii) If the total gross assessed value of property within**  
 4           **the political subdivision on the last assessment date**  
 5           **exceeds one hundred million dollars (\$100,000,000) and**  
 6           **is not more than one billion five hundred million dollars**  
 7           **(\$1,500,000,000), one million dollars (\$1,000,000) plus**  
 8           **one percent (1%) of the political subdivision's gross**  
 9           **assessed value that exceeds one hundred million dollars**  
 10           **(\$100,000,000).**

11           **(iii) If the total gross assessed value of property within**  
 12           **the political subdivision on the last assessment date**  
 13           **exceeds one billion five hundred million dollars**  
 14           **(\$1,500,000,000), fifteen million dollars (\$15,000,000)**  
 15           **plus one-tenth of one percent (0.1%) of the political**  
 16           **subdivision's gross assessed value that exceeds one**  
 17           **billion five hundred million dollars (\$1,500,000,000).**

18           (b) A political subdivision may not impose property taxes to pay  
 19           debt service on bonds or lease rentals on a lease for a controlled project  
 20           without completing the following procedures:

21           (1) The proper officers of a political subdivision shall publish  
 22           notice in accordance with IC 5-3-1 and send notice by first class  
 23           mail to the circuit court clerk and to any organization that delivers  
 24           to the officers, before January 1 of that year, an annual written  
 25           request for such notices of any meeting to consider adoption of a  
 26           resolution or an ordinance making a preliminary determination to  
 27           issue bonds or enter into a lease and shall conduct at least two (2)  
 28           public hearings on a preliminary determination before adoption  
 29           of the resolution or ordinance. The political subdivision must at  
 30           each of the public hearings on the preliminary determination  
 31           allow the public to testify regarding the preliminary determination  
 32           and must make the following information available to the public  
 33           at each of the public hearings on the preliminary determination,  
 34           in addition to any other information required by law:

35           (A) The result of the political subdivision's current and  
 36           projected annual debt service payments divided by the net  
 37           assessed value of taxable property within the political  
 38           subdivision.

39           (B) The result of:

40           (i) the sum of the political subdivision's outstanding long  
 41           term debt plus the outstanding long term debt of other taxing  
 42           units that include any of the territory of the political





- 1 subdivision; divided by  
 2 (ii) the net assessed value of taxable property within the  
 3 political subdivision.  
 4 (C) The information specified in subdivision (3)(A) through  
 5 (3)(H).  
 6 (2) When the proper officers of a political subdivision make a  
 7 preliminary determination to issue bonds or enter into a lease for  
 8 a controlled project, the officers shall give notice of the  
 9 preliminary determination by:  
 10 (A) publication in accordance with IC 5-3-1; and  
 11 (B) first class mail to the circuit court clerk and to the  
 12 organizations described in subdivision (1).  
 13 (3) A notice under subdivision (2) of the preliminary  
 14 determination of the political subdivision to issue bonds or enter  
 15 into a lease for a controlled project must include the following  
 16 information:  
 17 (A) The maximum term of the bonds or lease.  
 18 (B) The maximum principal amount of the bonds or the  
 19 maximum lease rental for the lease.  
 20 (C) The estimated interest rates that will be paid and the total  
 21 interest costs associated with the bonds or lease.  
 22 (D) The purpose of the bonds or lease.  
 23 (E) A statement that any owners of property within the  
 24 political subdivision or registered voters residing within the  
 25 political subdivision who want to initiate a petition and  
 26 remonstrance process against the proposed debt service or  
 27 lease payments must file a petition that complies with  
 28 subdivisions (4) and (5) not later than thirty (30) days after  
 29 publication in accordance with IC 5-3-1.  
 30 (F) With respect to bonds issued or a lease entered into to  
 31 open:  
 32 (i) a new school facility; or  
 33 (ii) an existing facility that has not been used for at least  
 34 three (3) years and that is being reopened to provide  
 35 additional classroom space;  
 36 the estimated costs the school corporation expects to incur  
 37 annually to operate the facility.  
 38 (G) A statement of whether the school corporation expects to  
 39 appeal for a new facility adjustment (as defined in  
 40 IC 20-45-1-16 (repealed) before January 1, 2009) for an  
 41 increased maximum permissible tuition support levy to pay the  
 42 estimated costs described in clause (F).



- 1 (H) The following information:  
2 (i) The political subdivision's current debt service levy and  
3 rate.  
4 (ii) The estimated increase to the political subdivision's debt  
5 service levy and rate that will result if the political  
6 subdivision issues the bonds or enters into the lease.  
7 (iii) The estimated amount of the political subdivision's debt  
8 service levy and rate that will result during the following ten  
9 (10) years if the political subdivision issues the bonds or  
10 enters into the lease, after also considering any changes that  
11 will occur to the debt service levy and rate during that  
12 period on account of any outstanding bonds or lease  
13 obligations that will mature or terminate during that period.  
14 (I) The information specified in subdivision (1)(A) through  
15 (1)(B).  
16 (4) After notice is given, a petition requesting the application of  
17 a petition and remonstrance process may be filed by the lesser of:  
18 (A) five hundred (500) persons who are either owners of  
19 property within the political subdivision or registered voters  
20 residing within the political subdivision; or  
21 (B) five percent (5%) of the registered voters residing within  
22 the political subdivision.  
23 (5) The state board of accounts shall design and, upon request by  
24 the county voter registration office, deliver to the county voter  
25 registration office or the county voter registration office's  
26 designated printer the petition forms to be used solely in the  
27 petition process described in this section. The county voter  
28 registration office shall issue to an owner or owners of property  
29 within the political subdivision or a registered voter residing  
30 within the political subdivision the number of petition forms  
31 requested by the owner or owners or the registered voter. Each  
32 form must be accompanied by instructions detailing the  
33 requirements that:  
34 (A) the carrier and signers must be owners of property or  
35 registered voters;  
36 (B) the carrier must be a signatory on at least one (1) petition;  
37 (C) after the signatures have been collected, the carrier must  
38 swear or affirm before a notary public that the carrier  
39 witnessed each signature; and  
40 (D) govern the closing date for the petition period.  
41 Persons requesting forms may be required to identify themselves  
42 as owners of property or registered voters and may be allowed to



1 pick up additional copies to distribute to other owners of property  
2 or registered voters. Each person signing a petition must indicate  
3 whether the person is signing the petition as a registered voter  
4 within the political subdivision or is signing the petition as the  
5 owner of property within the political subdivision. A person who  
6 signs a petition as a registered voter must indicate the address at  
7 which the person is registered to vote. A person who signs a  
8 petition as an owner of property must indicate the address of the  
9 property owned by the person in the political subdivision.

10 (6) Each petition must be verified under oath by at least one (1)  
11 qualified petitioner in a manner prescribed by the state board of  
12 accounts before the petition is filed with the county voter  
13 registration office under subdivision (7).

14 (7) Each petition must be filed with the county voter registration  
15 office not more than thirty (30) days after publication under  
16 subdivision (2) of the notice of the preliminary determination.

17 (8) The county voter registration office shall determine whether  
18 each person who signed the petition is a registered voter.  
19 However, after the county voter registration office has determined  
20 that at least five hundred twenty-five (525) persons who signed  
21 the petition are registered voters within the political subdivision,  
22 the county voter registration office is not required to verify  
23 whether the remaining persons who signed the petition are  
24 registered voters. If the county voter registration office does not  
25 determine that at least five hundred twenty-five (525) persons  
26 who signed the petition are registered voters, the county voter  
27 registration office shall, not more than fifteen (15) business days  
28 after receiving a petition, forward a copy of the petition to the  
29 county auditor. Not more than ten (10) business days after  
30 receiving the copy of the petition, the county auditor shall provide  
31 to the county voter registration office a statement verifying:

32 (A) whether a person who signed the petition as a registered  
33 voter but is not a registered voter, as determined by the county  
34 voter registration office, is the owner of property in the  
35 political subdivision; and

36 (B) whether a person who signed the petition as an owner of  
37 property within the political subdivision does in fact own  
38 property within the political subdivision.

39 (9) The county voter registration office, not more than ten (10)  
40 business days after determining that at least five hundred  
41 twenty-five (525) persons who signed the petition are registered  
42 voters or receiving the statement from the county auditor under



1 subdivision (8), as applicable, shall make the final determination  
 2 of the number of petitioners that are registered voters in the  
 3 political subdivision and, based on the statement provided by the  
 4 county auditor, the number of petitioners that own property within  
 5 the political subdivision. Whenever the name of an individual  
 6 who signs a petition form as a registered voter contains a minor  
 7 variation from the name of the registered voter as set forth in the  
 8 records of the county voter registration office, the signature is  
 9 presumed to be valid, and there is a presumption that the  
 10 individual is entitled to sign the petition under this section. Except  
 11 as otherwise provided in this chapter, in determining whether an  
 12 individual is a registered voter, the county voter registration office  
 13 shall apply the requirements and procedures used under IC 3 to  
 14 determine whether a person is a registered voter for purposes of  
 15 voting in an election governed by IC 3. However, an individual is  
 16 not required to comply with the provisions concerning providing  
 17 proof of identification to be considered a registered voter for  
 18 purposes of this chapter. A person is entitled to sign a petition  
 19 only one (1) time in a particular petition and remonstrance  
 20 process under this chapter, regardless of whether the person owns  
 21 more than one (1) parcel of real property, mobile home assessed  
 22 as personal property, or manufactured home assessed as personal  
 23 property, or a combination of those types of property within the  
 24 subdivision and regardless of whether the person is both a  
 25 registered voter in the political subdivision and the owner of  
 26 property within the political subdivision. Notwithstanding any  
 27 other provision of this section, if a petition is presented to the  
 28 county voter registration office within forty-five (45) days before  
 29 an election, the county voter registration office may defer acting  
 30 on the petition, and the time requirements under this section for  
 31 action by the county voter registration office do not begin to run  
 32 until five (5) days after the date of the election.

33 (10) The county voter registration office must file a certificate and  
 34 each petition with:

35 (A) the township trustee, if the political subdivision is a  
 36 township, who shall present the petition or petitions to the  
 37 township board; or

38 (B) the body that has the authority to authorize the issuance of  
 39 the bonds or the execution of a lease, if the political  
 40 subdivision is not a township;

41 within thirty-five (35) business days of the filing of the petition  
 42 requesting a petition and remonstrance process. The certificate



1 must state the number of petitioners that are owners of property  
 2 within the political subdivision and the number of petitioners who  
 3 are registered voters residing within the political subdivision.

4 If a sufficient petition requesting a petition and remonstrance process  
 5 is not filed by owners of property or registered voters as set forth in this  
 6 section, the political subdivision may issue bonds or enter into a lease  
 7 by following the provisions of law relating to the bonds to be issued or  
 8 lease to be entered into.

9 (c) A political subdivision may not divide a controlled project in  
 10 order to avoid the requirements of this section and section 3.2 of this  
 11 chapter. A person that owns property within a political subdivision or  
 12 a person that is a registered voter residing within a political subdivision  
 13 may file a petition with the department of local government finance  
 14 objecting that the political subdivision has divided a controlled project  
 15 in order to avoid the requirements of this section and section 3.2 of this  
 16 chapter. The petition must be filed not more than ten (10) days after the  
 17 political subdivision gives notice of the political subdivision's decision  
 18 to issue bonds or enter into leases for a capital project that the person  
 19 believes is the result of a division of a controlled project that is  
 20 prohibited by this subsection. If the department of local government  
 21 finance receives a petition under this subsection, the department shall  
 22 not later than thirty (30) days after receiving the petition make a final  
 23 determination on the issue of whether the political subdivision divided  
 24 a controlled project in order to avoid the requirements of this section  
 25 and section 3.2 of this chapter. If the department of local government  
 26 finance determines that a political subdivision divided a controlled  
 27 project in order to avoid the requirements of this section and section  
 28 3.2 of this chapter and the political subdivision continues to desire to  
 29 proceed with the project, the political subdivision shall fulfill the  
 30 requirements of this section and section 3.2 of this chapter, if  
 31 applicable, regardless of the cost of the project in dispute. A political  
 32 subdivision shall be considered to have divided a capital project in  
 33 order to avoid the requirements of this section and section 3.2 of this  
 34 chapter if the result of one (1) or more of the subprojects cannot  
 35 reasonably be considered an independently desirable end in itself  
 36 without reference to another capital project. This subsection does not  
 37 prohibit a political subdivision from undertaking a series of capital  
 38 projects in which the result of each capital project can reasonably be  
 39 considered an independently desirable end in itself without reference  
 40 to another capital project.

41 SECTION 5. IC 6-1.1-20-3.5, AS AMENDED BY P.L.246-2017,  
 42 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2019]: Sec. 3.5. (a) This section applies only to a controlled  
 2 project that meets the following conditions:

3 (1) The controlled project is described in one (1) of the following  
 4 categories:

5 (A) An elementary school building, middle school building,  
 6 high school building, or other school building for academic  
 7 instruction that will be used for any combination of  
 8 kindergarten through grade 12 and will cost more than the  
 9 lesser of the following **threshold amount**:

10 (i) The threshold amount determined under this item: In the  
 11 case of an ordinance or resolution adopted before January 1,  
 12 2018; making a preliminary determination to issue bonds or  
 13 enter into a lease for the project, the threshold amount is ten  
 14 million dollars (\$10,000,000). In the case of an ordinance or  
 15 resolution adopted after December 31, 2017, and before  
 16 January 1, 2019; making a preliminary determination to  
 17 issue bonds or enter into a lease for the project, the threshold  
 18 amount is fifteen million dollars (\$15,000,000). In the case  
 19 of an ordinance or resolution adopted in a calendar year after  
 20 December 31, 2018; making a preliminary determination to  
 21 issue bonds or enter into a lease for the project, the threshold  
 22 amount is an amount (as determined by the department of  
 23 local government finance) equal to the result of the assessed  
 24 value growth quotient determined under IC 6-1.1-18.5-2 for  
 25 the year multiplied by the threshold amount determined  
 26 under this item for the preceding calendar year. In the case  
 27 of a threshold amount determined under this item that  
 28 applies for a calendar year after December 31, 2018; the  
 29 department of local government finance shall publish the  
 30 threshold in the Indiana Register under IC 4-22-7-7 not more  
 31 than sixty (60) days after the date the budget agency releases  
 32 the assessed value growth quotient for the ensuing year  
 33 under IC 6-1.1-18.5-2.

34 (ii) An amount equal to one percent (1%) of the total gross  
 35 assessed value of property within the political subdivision  
 36 on the last assessment date, if that total gross assessed value  
 37 is more than one billion dollars (\$1,000,000,000); or ten  
 38 million dollars (\$10,000,000); if the total gross assessed  
 39 value of property within the political subdivision on the last  
 40 assessment date is not more than one billion dollars  
 41 (\$1,000,000,000).

42 (i) If the total gross assessed value of property within the



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political subdivision on the last assessment date is not more than one billion dollars (\$1,000,000,000), ten million dollars (\$10,000,000).

(ii) If the total gross assessed value of property within the political subdivision on the last assessment date exceeds one billion dollars (\$1,000,000,000) and is not more than one billion five hundred million dollars (\$1,500,000,000), ten million dollars (\$10,000,000) plus one percent (1%) of the political subdivision's gross assessed value that exceeds one billion dollars (\$1,000,000,000).

(iii) If the total gross assessed value of property within the political subdivision on the last assessment date exceeds one billion five hundred million dollars (\$1,500,000,000), fifteen million dollars (\$15,000,000) plus one-tenth of one percent (0.1%) of the political subdivision's gross assessed value that exceeds one billion five hundred million dollars (\$1,500,000,000).

(B) Any other controlled project that is not a controlled project described in clause (A) and will cost the political subdivision more than the lesser of the following **threshold amount**:

(i) The threshold amount determined under this item: In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project; the threshold amount is twelve million dollars (\$12,000,000). In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project; the threshold amount is fifteen million dollars (\$15,000,000). In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project; the threshold amount is an amount (as determined by the department of local government finance) equal to the result of the assessed value growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the threshold amount determined under this item for the preceding calendar year. In the case of a threshold amount determined under this item that applies for a calendar year after December 31, 2018, the department of local government finance shall publish the threshold in the



1 Indiana Register under IC 4-22-7-7 not more than sixty (60)  
 2 days after the date the budget agency releases the assessed  
 3 value growth quotient for the ensuing year under  
 4 IC 6-1.1-18.5-2.

5 (ii) An amount equal to one percent (1%) of the total gross  
 6 assessed value of property within the political subdivision  
 7 on the last assessment date, if that total gross assessed value  
 8 is more than one hundred million dollars (\$100,000,000); or  
 9 one million dollars (\$1,000,000); if the total gross assessed  
 10 value of property within the political subdivision on the last  
 11 assessment date is not more than one hundred million  
 12 dollars (\$100,000,000).

13 **(i) If the total gross assessed value of property within the**  
 14 **political subdivision on the last assessment date is not**  
 15 **more than one hundred million dollars (\$100,000,000),**  
 16 **one million dollars (\$1,000,000).**

17 **(ii) If the total gross assessed value of property within**  
 18 **the political subdivision on the last assessment date**  
 19 **exceeds one hundred million dollars (\$100,000,000) and**  
 20 **is not more than one billion five hundred million dollars**  
 21 **(\$1,500,000,000), one million dollars (\$1,000,000) plus**  
 22 **one percent (1%) of the political subdivision's gross**  
 23 **assessed value that exceeds one hundred million dollars**  
 24 **(\$100,000,000).**

25 **(iii) If the total gross assessed value of property within**  
 26 **the political subdivision on the last assessment date**  
 27 **exceeds one billion five hundred million dollars**  
 28 **(\$1,500,000,000), fifteen million dollars (\$15,000,000)**  
 29 **plus one-tenth of one percent (0.1%) of the political**  
 30 **subdivision's gross assessed value that exceeds one**  
 31 **billion five hundred million dollars (\$1,500,000,000).**

32 (C) Any other controlled project for which a political  
 33 subdivision adopts an ordinance or resolution making a  
 34 preliminary determination to issue bonds or enter into a lease  
 35 for the project, if the sum of:

36 (i) the cost of that controlled project; plus

37 (ii) the costs of all other controlled projects for which the  
 38 political subdivision has previously adopted within the  
 39 preceding three hundred sixty-five (365) days an ordinance  
 40 or resolution making a preliminary determination to issue  
 41 bonds or enter into a lease for those other controlled  
 42 projects;





1 exceeds twenty-five million dollars (\$25,000,000) **plus**  
 2 **one-tenth of one percent (0.1%) of the gross assessed value**  
 3 **that exceeds two billion five hundred million dollars**  
 4 **(\$2,500,000,000).**

5 (2) The proper officers of the political subdivision make a  
 6 preliminary determination after June 30, 2008, in the manner  
 7 described in subsection (b) to issue bonds or enter into a lease for  
 8 the controlled project.

9 (b) A political subdivision may not impose property taxes to pay  
 10 debt service on bonds or lease rentals on a lease for a controlled project  
 11 without completing the following procedures:

12 (1) The proper officers of a political subdivision shall publish  
 13 notice in accordance with IC 5-3-1 and send notice by first class  
 14 mail to the circuit court clerk and to any organization that delivers  
 15 to the officers, before January 1 of that year, an annual written  
 16 request for notices of any meeting to consider the adoption of an  
 17 ordinance or a resolution making a preliminary determination to  
 18 issue bonds or enter into a lease and shall conduct at least two (2)  
 19 public hearings on the preliminary determination before adoption  
 20 of the ordinance or resolution. The political subdivision must at  
 21 each of the public hearings on the preliminary determination  
 22 allow the public to testify regarding the preliminary determination  
 23 and must make the following information available to the public  
 24 at each of the public hearings on the preliminary determination,  
 25 in addition to any other information required by law:

26 (A) The result of the political subdivision's current and  
 27 projected annual debt service payments divided by the net  
 28 assessed value of taxable property within the political  
 29 subdivision.

30 (B) The result of:

31 (i) the sum of the political subdivision's outstanding long  
 32 term debt plus the outstanding long term debt of other taxing  
 33 units that include any of the territory of the political  
 34 subdivision; divided by

35 (ii) the net assessed value of taxable property within the  
 36 political subdivision.

37 (C) The information specified in subdivision (3)(A) through  
 38 (3)(G).

39 (2) If the proper officers of a political subdivision make a  
 40 preliminary determination to issue bonds or enter into a lease, the  
 41 officers shall give notice of the preliminary determination by:

42 (A) publication in accordance with IC 5-3-1; and



- 1 (B) first class mail to the circuit court clerk and to the  
 2 organizations described in subdivision (1).  
 3 (3) A notice under subdivision (2) of the preliminary  
 4 determination of the political subdivision to issue bonds or enter  
 5 into a lease must include the following information:  
 6 (A) The maximum term of the bonds or lease.  
 7 (B) The maximum principal amount of the bonds or the  
 8 maximum lease rental for the lease.  
 9 (C) The estimated interest rates that will be paid and the total  
 10 interest costs associated with the bonds or lease.  
 11 (D) The purpose of the bonds or lease.  
 12 (E) A statement that the proposed debt service or lease  
 13 payments must be approved in an election on a local public  
 14 question held under section 3.6 of this chapter.  
 15 (F) With respect to bonds issued or a lease entered into to  
 16 open:  
 17 (i) a new school facility; or  
 18 (ii) an existing facility that has not been used for at least  
 19 three (3) years and that is being reopened to provide  
 20 additional classroom space;  
 21 the estimated costs the school corporation expects to annually  
 22 incur to operate the facility.  
 23 (G) The following information:  
 24 (i) The political subdivision's current debt service levy and  
 25 rate.  
 26 (ii) The estimated increase to the political subdivision's debt  
 27 service levy and rate that will result if the political  
 28 subdivision issues the bonds or enters into the lease.  
 29 (iii) The estimated amount of the political subdivision's debt  
 30 service levy and rate that will result during the following ten  
 31 (10) years if the political subdivision issues the bonds or  
 32 enters into the lease, after also considering any changes that  
 33 will occur to the debt service levy and rate during that  
 34 period on account of any outstanding bonds or lease  
 35 obligations that will mature or terminate during that period.  
 36 (H) The information specified in subdivision (1)(A) through  
 37 (1)(B).  
 38 (4) After notice is given, a petition requesting the application of  
 39 the local public question process under section 3.6 of this chapter  
 40 may be filed by the lesser of:  
 41 (A) five hundred (500) persons who are either owners of  
 42 property within the political subdivision or registered voters



- 1           residing within the political subdivision; or  
 2           (B) five percent (5%) of the registered voters residing within  
 3           the political subdivision.
- 4           (5) The state board of accounts shall design and, upon request by  
 5           the county voter registration office, deliver to the county voter  
 6           registration office or the county voter registration office's  
 7           designated printer the petition forms to be used solely in the  
 8           petition process described in this section. The county voter  
 9           registration office shall issue to an owner or owners of property  
 10          within the political subdivision or a registered voter residing  
 11          within the political subdivision the number of petition forms  
 12          requested by the owner or owners or the registered voter. Each  
 13          form must be accompanied by instructions detailing the  
 14          requirements that:
- 15               (A) the carrier and signers must be owners of property or  
 16               registered voters;  
 17               (B) the carrier must be a signatory on at least one (1) petition;  
 18               (C) after the signatures have been collected, the carrier must  
 19               swear or affirm before a notary public that the carrier  
 20               witnessed each signature; and  
 21               (D) govern the closing date for the petition period.
- 22          Persons requesting forms may be required to identify themselves  
 23          as owners of property or registered voters and may be allowed to  
 24          pick up additional copies to distribute to other owners of property  
 25          or registered voters. Each person signing a petition must indicate  
 26          whether the person is signing the petition as a registered voter  
 27          within the political subdivision or is signing the petition as the  
 28          owner of property within the political subdivision. A person who  
 29          signs a petition as a registered voter must indicate the address at  
 30          which the person is registered to vote. A person who signs a  
 31          petition as an owner of property must indicate the address of the  
 32          property owned by the person in the political subdivision.
- 33          (6) Each petition must be verified under oath by at least one (1)  
 34          qualified petitioner in a manner prescribed by the state board of  
 35          accounts before the petition is filed with the county voter  
 36          registration office under subdivision (7).
- 37          (7) Each petition must be filed with the county voter registration  
 38          office not more than thirty (30) days after publication under  
 39          subdivision (2) of the notice of the preliminary determination.
- 40          (8) The county voter registration office shall determine whether  
 41          each person who signed the petition is a registered voter.  
 42          However, after the county voter registration office has determined



1 that at least five hundred twenty-five (525) persons who signed  
2 the petition are registered voters within the political subdivision,  
3 the county voter registration office is not required to verify  
4 whether the remaining persons who signed the petition are  
5 registered voters. If the county voter registration office does not  
6 determine that at least five hundred twenty-five (525) persons  
7 who signed the petition are registered voters, the county voter  
8 registration office, not more than fifteen (15) business days after  
9 receiving a petition, shall forward a copy of the petition to the  
10 county auditor. Not more than ten (10) business days after  
11 receiving the copy of the petition, the county auditor shall provide  
12 to the county voter registration office a statement verifying:

13 (A) whether a person who signed the petition as a registered  
14 voter but is not a registered voter, as determined by the county  
15 voter registration office, is the owner of property in the  
16 political subdivision; and

17 (B) whether a person who signed the petition as an owner of  
18 property within the political subdivision does in fact own  
19 property within the political subdivision.

20 (9) The county voter registration office, not more than ten (10)  
21 business days after determining that at least five hundred  
22 twenty-five (525) persons who signed the petition are registered  
23 voters or after receiving the statement from the county auditor  
24 under subdivision (8), as applicable, shall make the final  
25 determination of whether a sufficient number of persons have  
26 signed the petition. Whenever the name of an individual who  
27 signs a petition form as a registered voter contains a minor  
28 variation from the name of the registered voter as set forth in the  
29 records of the county voter registration office, the signature is  
30 presumed to be valid, and there is a presumption that the  
31 individual is entitled to sign the petition under this section. Except  
32 as otherwise provided in this chapter, in determining whether an  
33 individual is a registered voter, the county voter registration office  
34 shall apply the requirements and procedures used under IC 3 to  
35 determine whether a person is a registered voter for purposes of  
36 voting in an election governed by IC 3. However, an individual is  
37 not required to comply with the provisions concerning providing  
38 proof of identification to be considered a registered voter for  
39 purposes of this chapter. A person is entitled to sign a petition  
40 only one (1) time in a particular referendum process under this  
41 chapter, regardless of whether the person owns more than one (1)  
42 parcel of real property, mobile home assessed as personal



1 property, or manufactured home assessed as personal property or  
 2 a combination of those types of property within the political  
 3 subdivision and regardless of whether the person is both a  
 4 registered voter in the political subdivision and the owner of  
 5 property within the political subdivision. Notwithstanding any  
 6 other provision of this section, if a petition is presented to the  
 7 county voter registration office within forty-five (45) days before  
 8 an election, the county voter registration office may defer acting  
 9 on the petition, and the time requirements under this section for  
 10 action by the county voter registration office do not begin to run  
 11 until five (5) days after the date of the election.

12 (10) The county voter registration office must file a certificate and  
 13 each petition with:

14 (A) the township trustee, if the political subdivision is a  
 15 township, who shall present the petition or petitions to the  
 16 township board; or

17 (B) the body that has the authority to authorize the issuance of  
 18 the bonds or the execution of a lease, if the political  
 19 subdivision is not a township;

20 within thirty-five (35) business days of the filing of the petition  
 21 requesting the referendum process. The certificate must state the  
 22 number of petitioners who are owners of property within the  
 23 political subdivision and the number of petitioners who are  
 24 registered voters residing within the political subdivision.

25 (11) If a sufficient petition requesting the local public question  
 26 process is not filed by owners of property or registered voters as  
 27 set forth in this section, the political subdivision may issue bonds  
 28 or enter into a lease by following the provisions of law relating to  
 29 the bonds to be issued or lease to be entered into.

30 (c) If the proper officers of a political subdivision make a  
 31 preliminary determination to issue bonds or enter into a lease, the  
 32 officers shall provide to the county auditor:

33 (1) a copy of the notice required by subsection (b)(2); and

34 (2) any other information the county auditor requires to fulfill the  
 35 county auditor's duties under section 3.6 of this chapter.

36 SECTION 6. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017,  
 37 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2019]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8  
 39 of this chapter, this section applies only to a controlled project  
 40 described in section 3.5(a) of this chapter.

41 (b) If a sufficient petition requesting the application of the local  
 42 public question process has been filed as set forth in section 3.5 of this



1 chapter, a political subdivision may not impose property taxes to pay  
 2 debt service on bonds or lease rentals on a lease for a controlled project  
 3 unless the political subdivision's proposed debt service or lease rental  
 4 is approved in an election on a local public question held under this  
 5 section.

6 (c) Except as provided in ~~subsection (c)~~, **subsections (d) and (l)**,  
 7 the following question shall be submitted to the eligible voters at the  
 8 election conducted under this section:

9 "Shall \_\_\_\_\_ (insert the name of the political subdivision)  
 10 issue bonds or enter into a lease to finance \_\_\_\_\_ (insert  
 11 a brief description of the controlled project), which is estimated  
 12 to cost not more than \_\_\_\_\_ (insert the total cost of the project)  
 13 and is estimated to increase the property tax rate for debt service  
 14 by \_\_\_\_\_ (insert increase in tax rate as determined by the  
 15 department of local government finance)?"

16 The public question must appear on the ballot in the form approved by  
 17 the county election board. If the political subdivision proposing to issue  
 18 bonds or enter into a lease is located in more than one (1) county, the  
 19 county election board of each county shall jointly approve the form of  
 20 the public question that will appear on the ballot in each county. The  
 21 form approved by the county election board may differ from the  
 22 language certified to the county election board by the county auditor.  
 23 If the county election board approves the language of a public question  
 24 under this subsection, the county election board shall submit the  
 25 language to the department of local government finance for review.

26 **(d) If the estimated increase in a political subdivision's property**  
 27 **tax levy for debt service for a controlled project will be offset in**  
 28 **whole or in part because of the retirement of existing debt of the**  
 29 **political subdivision, the proper officers of the political subdivision**  
 30 **may adopt a resolution that does the following:**

31 **(1) Includes a schedule that specifies:**

32 **(A) the maximum annual debt service for the controlled**  
 33 **project for each year in which such debt service will be**  
 34 **paid;**

35 **(B) the information described in section 3.5(b)(3)(G)(iii) of**  
 36 **this chapter concerning the estimated amount of the**  
 37 **political subdivision's debt service levy and tax rate that**  
 38 **will result during the following ten (10) years if the**  
 39 **political subdivision issues the bonds or enters into the**  
 40 **lease for the controlled project, after also considering any**  
 41 **changes that will occur to the debt service levy and tax rate**  
 42 **during that period on account of any outstanding bonds or**



1 lease obligations that will mature or terminate during that  
 2 period; and

3 (C) whether:

4 (i) the outstanding bonds or lease obligations that will  
 5 mature or terminate during the following ten (10) years  
 6 were approved in a public question under this chapter;  
 7 and

8 (ii) the property taxes imposed to pay the outstanding  
 9 bonds or lease obligations described in item (i) are  
 10 excluded from consideration in calculating tax credits  
 11 for purposes of the property tax caps under  
 12 IC 6-1.1-20.6.

13 (2) States that the proper officers of the political subdivision  
 14 intend to maintain the political subdivision's total debt service  
 15 property tax rate (including debt service for the controlled  
 16 project and for all other debt of the political subdivision) at or  
 17 below a specified property tax rate. The political subdivision's  
 18 statement that it intends to maintain its total debt service  
 19 property tax rate at or below such a specified property tax  
 20 rate may include exceptions for specified projects or purposes,  
 21 including any projects that the proper officers of the political  
 22 subdivision declare are required by an emergency or are  
 23 required for the safety and security of citizens or students.

24 If a political subdivision adopts a resolution under this subsection,  
 25 the proper officers of the political subdivision shall submit to the  
 26 department of local government finance a copy of the resolution,  
 27 information specifying the amount of existing debt that will be  
 28 retired, and a calculation showing the effect that the retirement of  
 29 the existing debt will have on the political subdivision's overall debt  
 30 service tax rates and levies. Except as provided in subsection (1), if  
 31 a political subdivision adopts a resolution under this subsection, the  
 32 following question shall be submitted to the eligible voters at the  
 33 election conducted under this section:

34 "Shall \_\_\_\_\_ (insert the name of the political subdivision)  
 35 issue bonds or enter into a lease to finance \_\_\_\_\_  
 36 (insert a brief description of the controlled project), which is  
 37 estimated to cost not more than \_\_\_\_\_ (insert the total cost  
 38 of the project), with an estimated property tax rate for the  
 39 project of \_\_\_\_\_ (insert the property tax rate for the  
 40 controlled project as determined by the department of local  
 41 government finance) but with the following estimated net  
 42 change in the total debt service property tax rate, after



1           **accounting for the retirement of existing debt: \_\_\_\_\_**  
 2           **(insert net change in the political subdivision's total debt**  
 3           **service property tax rate, as determined by the department of**  
 4           **local government finance, after accounting for the retirement**  
 5           **of existing debt)?".**

6           **The public question must appear on the ballot in the form**  
 7           **approved by the county election board. If the political subdivision**  
 8           **proposing to issue bonds or enter into a lease is located in more**  
 9           **than one (1) county, the county election board of each county shall**  
 10           **jointly approve the form of the public question that will appear on**  
 11           **the ballot in each county. The form approved by the county**  
 12           **election board may differ from the language certified to the county**  
 13           **election board by the county auditor. If the county election board**  
 14           **approves the language of a public question under this subsection,**  
 15           **the county election board shall submit the language to the**  
 16           **department of local government finance for review.**

17           ~~(d)~~ **(e)** The department of local government finance shall review the  
 18           language of the public question to evaluate whether the description of  
 19           the controlled project is accurate and is not biased against either a vote  
 20           in favor of the controlled project or a vote against the controlled  
 21           project. The department of local government finance may either  
 22           approve the ballot language as submitted or recommend that the ballot  
 23           language be modified as necessary to ensure that the description of the  
 24           controlled project is accurate and is not biased. The department of local  
 25           government finance shall certify its approval or recommendations to  
 26           the county auditor and the county election board not more than ten (10)  
 27           days after the language of the public question is submitted to the  
 28           department for review. If the department of local government finance  
 29           recommends a modification to the ballot language, the county election  
 30           board shall, after reviewing the recommendations of the department of  
 31           local government finance, submit modified ballot language to the  
 32           department for the department's approval or recommendation of any  
 33           additional modifications. The public question may not be certified by  
 34           the county auditor under subsection ~~(e)~~ **(f)** unless the department of  
 35           local government finance has first certified the department's final  
 36           approval of the ballot language for the public question.

37           ~~(e)~~ **(f)** The county auditor shall certify the finally approved public  
 38           question under IC 3-10-9-3 to the county election board of each county  
 39           in which the political subdivision is located. The certification must  
 40           occur not later than noon:

41           (1) seventy-four (74) days before a primary election if the public  
 42           question is to be placed on the primary or municipal primary





1 election ballot; or

2 (2) August 1 if the public question is to be placed on the general  
3 or municipal election ballot.

4 Subject to the certification requirements and deadlines under this  
5 subsection and except as provided in subsection ~~(j)~~; **(l)**, the public  
6 question shall be placed on the ballot at the next primary election,  
7 general election, or municipal election in which all voters of the  
8 political subdivision are entitled to vote. However, if a primary  
9 election, general election, or municipal election will not be held during  
10 the first year in which the public question is eligible to be placed on the  
11 ballot under this section and if the political subdivision requests the  
12 public question to be placed on the ballot at a special election, the  
13 public question shall be placed on the ballot at a special election to be  
14 held on the first Tuesday after the first Monday in May or November  
15 of the year. The certification must occur not later than noon  
16 seventy-four (74) days before a special election to be held in May (if  
17 the special election is to be held in May) or noon on August 1 (if the  
18 special election is to be held in November). The fiscal body of the  
19 political subdivision that requests the special election shall pay the  
20 costs of holding the special election. The county election board shall  
21 give notice under IC 5-3-1 of a special election conducted under this  
22 subsection. A special election conducted under this subsection is under  
23 the direction of the county election board. The county election board  
24 shall take all steps necessary to carry out the special election.

25 ~~(f)~~ **(g)** The circuit court clerk shall certify the results of the public  
26 question to the following:

27 (1) The county auditor of each county in which the political  
28 subdivision is located.

29 (2) The department of local government finance.

30 ~~(g)~~ **(h)** Subject to the requirements of IC 6-1.1-18.5-8, the political  
31 subdivision may issue the proposed bonds or enter into the proposed  
32 lease rental if a majority of the eligible voters voting on the public  
33 question vote in favor of the public question.

34 ~~(h)~~ **(i)** If a majority of the eligible voters voting on the public  
35 question vote in opposition to the public question, both of the following  
36 apply:

37 (1) The political subdivision may not issue the proposed bonds or  
38 enter into the proposed lease rental.

39 (2) Another public question under this section on the same or a  
40 substantially similar project may not be submitted to the voters  
41 earlier than:

42 (A) except as provided in clause (B), seven hundred (700)



1                   days after the date of the public question; or  
 2                   (B) three hundred fifty (350) days after the date of the election,  
 3                   if a petition that meets the requirements of subsection ~~(m)~~ (n)  
 4                   is submitted to the county auditor.

5            ~~(i)~~ (j) IC 3, to the extent not inconsistent with this section, applies  
 6            to an election held under this section.

7            ~~(j)~~ (k) A political subdivision may not divide a controlled project in  
 8            order to avoid the requirements of this section and section 3.5 of this  
 9            chapter. A person that owns property within a political subdivision or  
 10           a person that is a registered voter residing within a political subdivision  
 11           may file a petition with the department of local government finance  
 12           objecting that the political subdivision has divided a controlled project  
 13           into two (2) or more capital projects in order to avoid the requirements  
 14           of this section and section 3.5 of this chapter. The petition must be filed  
 15           not more than ten (10) days after the political subdivision gives notice  
 16           of the political subdivision's decision under section 3.5 of this chapter  
 17           or a determination under section 5 of this chapter to issue bonds or  
 18           enter into leases for a capital project that the person believes is the  
 19           result of a division of a controlled project that is prohibited by this  
 20           subsection. If the department of local government finance receives a  
 21           petition under this subsection, the department shall not later than thirty  
 22           (30) days after receiving the petition make a final determination on the  
 23           issue of whether the political subdivision divided a controlled project  
 24           in order to avoid the requirements of this section and section 3.5 of this  
 25           chapter. If the department of local government finance determines that  
 26           a political subdivision divided a controlled project in order to avoid the  
 27           requirements of this section and section 3.5 of this chapter and the  
 28           political subdivision continues to desire to proceed with the project, the  
 29           political subdivision may appeal the determination of the department  
 30           of local government finance to the Indiana board of tax review. A  
 31           political subdivision shall be considered to have divided a capital  
 32           project in order to avoid the requirements of this section and section  
 33           3.5 of this chapter if the result of one (1) or more of the subprojects  
 34           cannot reasonably be considered an independently desirable end in  
 35           itself without reference to another capital project. This subsection does  
 36           not prohibit a political subdivision from undertaking a series of capital  
 37           projects in which the result of each capital project can reasonably be  
 38           considered an independently desirable end in itself without reference  
 39           to another capital project.

40           ~~(k)~~ (l) This subsection applies to a political subdivision for which a  
 41           petition requesting a public question has been submitted under section  
 42           3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of



1 the political subdivision may adopt a resolution to withdraw a  
 2 controlled project from consideration in a public question. If the  
 3 legislative body provides a certified copy of the resolution to the county  
 4 auditor and the county election board not later than sixty-three (63)  
 5 days before the election at which the public question would be on the  
 6 ballot, the public question on the controlled project shall not be placed  
 7 on the ballot and the public question on the controlled project shall not  
 8 be held, regardless of whether the county auditor has certified the  
 9 public question to the county election board. If the withdrawal of a  
 10 public question under this subsection requires the county election  
 11 board to reprint ballots, the political subdivision withdrawing the  
 12 public question shall pay the costs of reprinting the ballots. If a political  
 13 subdivision withdraws a public question under this subsection that  
 14 would have been held at a special election and the county election  
 15 board has printed the ballots before the legislative body of the political  
 16 subdivision provides a certified copy of the withdrawal resolution to  
 17 the county auditor and the county election board, the political  
 18 subdivision withdrawing the public question shall pay the costs  
 19 incurred by the county in printing the ballots. If a public question on a  
 20 controlled project is withdrawn under this subsection, a public question  
 21 under this section on the same controlled project or a substantially  
 22 similar controlled project may not be submitted to the voters earlier  
 23 than three hundred fifty (350) days after the date the resolution  
 24 withdrawing the public question is adopted.

25 (†) (m) If a public question regarding a controlled project is placed  
 26 on the ballot to be voted on at an election under this section, the  
 27 political subdivision shall submit to the department of local  
 28 government finance, at least thirty (30) days before the election, the  
 29 following information regarding the proposed controlled project for  
 30 posting on the department's Internet web site:

31 (1) The cost per square foot of any buildings being constructed as  
 32 part of the controlled project.

33 (2) The effect that approval of the controlled project would have  
 34 on the political subdivision's property tax rate. **If the retirement**  
 35 **of existing debt of the political subdivision will affect the**  
 36 **political subdivision's tax rate, the political subdivision must**  
 37 **provide information specifying:**

38 (A) the amount of the debt that will be retired;

39 (B) the impact that the retirement of the debt will have on  
 40 the political subdivision's property tax rate; and

41 (C) the net change in the political subdivision's total debt  
 42 service property tax rate, after accounting for the



- 1                   **retirement of the existing debt.**  
 2                   (3) The maximum term of the bonds or lease.  
 3                   (4) The maximum principal amount of the bonds or the maximum  
 4                   lease rental for the lease.  
 5                   (5) The estimated interest rates that will be paid and the total  
 6                   interest costs associated with the bonds or lease.  
 7                   (6) The purpose of the bonds or lease.  
 8                   (7) In the case of a controlled project proposed by a school  
 9                   corporation:  
 10                   (A) the current and proposed square footage of school building  
 11                   space per student;  
 12                   (B) enrollment patterns within the school corporation; and  
 13                   (C) the age and condition of the current school facilities.

14                   ~~(m)~~ **(n)** If a majority of the eligible voters voting on the public  
 15                   question vote in opposition to the public question, a petition may be  
 16                   submitted to the county auditor to request that the limit under  
 17                   subsection ~~(h)(2)(B)~~ **(i)(2)(B)** apply to the holding of a subsequent  
 18                   public question by the political subdivision. If such a petition is  
 19                   submitted to the county auditor and is signed by the lesser of:

- 20                   (1) five hundred (500) persons who are either owners of property  
 21                   within the political subdivision or registered voters residing  
 22                   within the political subdivision; or  
 23                   (2) five percent (5%) of the registered voters residing within the  
 24                   political subdivision;

25                   the limit under subsection ~~(h)(2)(B)~~ **(i)(2)(B)** applies to the holding of  
 26                   a second public question by the political subdivision and the limit  
 27                   under subsection ~~(h)(2)(A)~~ **(i)(2)(A)** does not apply to the holding of  
 28                   a second public question by the political subdivision.

29                   SECTION 7. IC 6-1.1-20-10, AS AMENDED BY P.L.198-2011,  
 30                   SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31                   JULY 1, 2019]: Sec. 10. (a) This section applies to:

- 32                   **(1)** a political subdivision that adopts an ordinance or a resolution  
 33                   making a preliminary determination to issue bonds or enter into  
 34                   a lease; **and**  
 35                   **(2) any other political subdivision that has assessed value**  
 36                   **within the same taxing district as the political subdivision**  
 37                   **described in subdivision (1).**

38                   Except as otherwise provided in this section, during the period  
 39                   commencing with the adoption of the ordinance or resolution and, if a  
 40                   petition and remonstrance process is commenced under section 3.2 of  
 41                   this chapter, continuing through the sixty (60) day period commencing  
 42                   with the notice under section 3.2(b)(1) of this chapter, the political



1 subdivision seeking to issue bonds or enter into a lease for the proposed  
 2 controlled project, **or any other political subdivision that has**  
 3 **assessed value within the same taxing district**, may not promote a  
 4 position on the petition or remonstrance by doing any of the following:

5 (1) Using facilities or equipment, including mail and messaging  
 6 systems, owned by the political subdivision to promote a position  
 7 on the petition or remonstrance, unless equal access to the  
 8 facilities or equipment is given to persons with a position opposite  
 9 to that of the political subdivision.

10 (2) Making an expenditure of money from a fund controlled by  
 11 the political subdivision to promote a position on the petition or  
 12 remonstrance or to pay for the gathering of signatures on a  
 13 petition or remonstrance. This subdivision does not prohibit a  
 14 political subdivision from making an expenditure of money to an  
 15 attorney, an architect, registered professional engineer, a  
 16 construction manager, or a financial adviser for professional  
 17 services provided with respect to a controlled project.

18 (3) Using an employee to promote a position on the petition or  
 19 remonstrance during the employee's normal working hours or paid  
 20 overtime, or otherwise compelling an employee to promote a  
 21 position on the petition or remonstrance at any time. However, if  
 22 a person described in subsection (f) is advocating for or against  
 23 a position on the petition or remonstrance or discussing the  
 24 petition or remonstrance as authorized under subsection (f), an  
 25 employee of the political subdivision may assist the person in  
 26 presenting information on the petition or remonstrance, if  
 27 requested to do so by the person described in subsection (f).

28 (4) In the case of a school corporation, promoting a position on a  
 29 petition or remonstrance by:

30 (A) using students to transport written materials to their  
 31 residences or in any way involving students in a school  
 32 organized promotion of a position;

33 (B) including a statement within another communication sent  
 34 to the students' residences; or

35 (C) initiating discussion of the petition and remonstrance  
 36 process at a meeting between a teacher and parents of a  
 37 student regarding the student's performance or behavior at  
 38 school. However, if the parents initiate a discussion of the  
 39 petition and remonstrance process at the meeting, the teacher  
 40 may acknowledge the issue and direct the parents to a source  
 41 of factual information on the petition and remonstrance  
 42 process.



1 However, this section does not prohibit an official or employee of the  
 2 political subdivision from carrying out duties with respect to a petition  
 3 or remonstrance that are part of the normal and regular conduct of the  
 4 official's or employee's office or agency, including the furnishing of  
 5 factual information regarding the petition and remonstrance in response  
 6 to inquiries from any person.

7 (b) A person may not solicit or collect signatures for a petition or  
 8 remonstrance on property owned or controlled by the political  
 9 subdivision.

10 (c) The staff and employees of a school corporation may not  
 11 personally identify a student as the child of a parent or guardian who  
 12 supports or opposes a petition or remonstrance.

13 (d) This subsection does not apply to:

14 (1) a personal expenditure to promote a position on a petition and  
 15 remonstrance by an employee of a school corporation whose  
 16 employment is governed by a collective bargaining contract or an  
 17 employment contract; or

18 (2) an expenditure to promote a position on a petition and  
 19 remonstrance by a person or an organization that has a contract or  
 20 an arrangement with the school corporation solely for the use of  
 21 the school corporation's facilities.

22 A person or an organization that has a contract or an arrangement  
 23 (whether formal or informal) with a school corporation to provide  
 24 goods or services to the school corporation may not spend any money  
 25 to promote a position on the petition or remonstrance. A person or an  
 26 organization that violates this subsection commits a Class A infraction.

27 (e) An attorney, an architect, registered professional engineer, a  
 28 construction manager, or a financial adviser for professional services  
 29 provided with respect to a controlled project may not spend any money  
 30 to promote a position on the petition or remonstrance. A person who  
 31 violates this subsection:

32 (1) commits a Class A infraction; and

33 (2) is barred from performing any services with respect to the  
 34 controlled project.

35 (f) Notwithstanding any other law, an elected or appointed public  
 36 official of the political subdivision (including any school board  
 37 member and school corporation superintendent), a school corporation  
 38 assistant superintendent, or a chief school business official of a school  
 39 corporation may at any time:

40 (1) personally advocate for or against a position on the petition or  
 41 remonstrance; or

42 (2) discuss the petition or remonstrance with any individual,



1 group, or organization or personally advocate for or against a  
 2 position on the petition or remonstrance before any individual,  
 3 group, or organization;  
 4 so long as it is not done by using public funds. Advocacy or discussion  
 5 allowed under this subsection is not considered a use of public funds.  
 6 However, this subsection does not authorize or apply to advocacy or  
 7 discussion by a school board member, superintendent, assistant  
 8 superintendent, or school business official to or with students that  
 9 occurs during the regular school day.

10 SECTION 8. IC 6-1.1-20-10.1, AS AMENDED BY P.L.198-2011,  
 11 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2019]: Sec. 10.1. (a) This section applies only to:

- 13 (1) a political subdivision that ~~after June 30, 2008~~; adopts an  
 14 ordinance or a resolution making a preliminary determination to  
 15 issue bonds or enter into a lease subject to sections 3.5 and 3.6 of  
 16 this chapter; **and**  
 17 (2) **any other political subdivision that has assessed value**  
 18 **within the same taxing district as the political subdivision**  
 19 **described in subdivision (1).**

20 (b) Except as otherwise provided in this section, during the period  
 21 beginning with the adoption of the ordinance or resolution and  
 22 continuing through the day on which a local public question is  
 23 submitted to the voters of the political subdivision under section 3.6 of  
 24 this chapter, the political subdivision seeking to issue bonds or enter  
 25 into a lease for the proposed controlled project, **or any other political**  
 26 **subdivision that has assessed value within the same taxing district,**  
 27 may not promote a position on the local public question by doing any  
 28 of the following:

- 29 (1) Using facilities or equipment, including mail and messaging  
 30 systems, owned by the political subdivision to promote a position  
 31 on the local public question, unless equal access to the facilities  
 32 or equipment is given to persons with a position opposite to that  
 33 of the political subdivision.  
 34 (2) Making an expenditure of money from a fund controlled by  
 35 the political subdivision to promote a position on the local public  
 36 question. This subdivision does not prohibit a political  
 37 subdivision from making an expenditure of money to an attorney,  
 38 an architect, a registered professional engineer, a construction  
 39 manager, or a financial adviser for professional services provided  
 40 with respect to a controlled project.  
 41 (3) Using an employee to promote a position on the local public  
 42 question during the employee's normal working hours or paid



1 overtime, or otherwise compelling an employee to promote a  
 2 position on the local public question at any time. However, if a  
 3 person described in subsection (f) is advocating for or against a  
 4 position on the local public question or discussing the local public  
 5 question as authorized under subsection (f), an employee of the  
 6 political subdivision may assist the person in presenting  
 7 information on the local public question, if requested to do so by  
 8 the person described in subsection (f).

9 (4) In the case of a school corporation, promoting a position on a  
 10 local public question by:

11 (A) using students to transport written materials to their  
 12 residences or in any way involving students in a school  
 13 organized promotion of a position;

14 (B) including a statement within another communication sent  
 15 to the students' residences; or

16 (C) initiating discussion of the local public question at a  
 17 meeting between a teacher and parents of a student regarding  
 18 the student's performance or behavior at school. However, if  
 19 the parents initiate a discussion of the local public question at  
 20 the meeting, the teacher may acknowledge the issue and direct  
 21 the parents to a source of factual information on the local  
 22 public question.

23 However, this section does not prohibit an official or employee of the  
 24 political subdivision from carrying out duties with respect to a local  
 25 public question that are part of the normal and regular conduct of the  
 26 official's or employee's office or agency, including the furnishing of  
 27 factual information regarding the local public question in response to  
 28 inquiries from any person.

29 (c) The staff and employees of a school corporation may not  
 30 personally identify a student as the child of a parent or guardian who  
 31 supports or opposes a controlled project subject to a local public  
 32 question held under section 3.6 of this chapter.

33 (d) This subsection does not apply to:

34 (1) a personal expenditure to promote a position on a local public  
 35 question by an employee of a school corporation whose  
 36 employment is governed by a collective bargaining contract or an  
 37 employment contract; or

38 (2) an expenditure to promote a position on a local public  
 39 question by a person or an organization that has a contract or an  
 40 arrangement (whether formal or informal) with the school  
 41 corporation solely for the use of the school corporation's facilities.

42 A person or an organization that has a contract or an arrangement





1 (whether formal or informal) with a school corporation to provide  
 2 goods or services to the school corporation may not spend any money  
 3 to promote a position on a local public question. A person or an  
 4 organization that violates this subsection commits a Class A infraction.

5 (e) An attorney, an architect, a registered professional engineer, a  
 6 construction manager, or a financial adviser for professional services  
 7 provided with respect to a controlled project may not spend any money  
 8 to promote a position on a local public question. A person who violates  
 9 this subsection:

10 (1) commits a Class A infraction; and

11 (2) is barred from performing any services with respect to the  
 12 controlled project.

13 (f) Notwithstanding any other law, an elected or appointed public  
 14 official of the political subdivision (including any school board  
 15 member and school corporation superintendent), a school corporation  
 16 assistant superintendent, or a chief school business official of a school  
 17 corporation may at any time:

18 (1) personally advocate for or against a position on the local  
 19 public question; or

20 (2) discuss the public question with any individual, group, or  
 21 organization or otherwise personally advocate for or against a  
 22 position on the public question before any individual, group, or  
 23 organization;

24 so long as it is not done by using public funds. Advocacy or discussion  
 25 allowed under this subsection is not considered a use of public funds.  
 26 However, this subsection does not authorize or apply to advocacy or  
 27 discussion by a school board member, superintendent, assistant  
 28 superintendent, or school business official to or with students that  
 29 occurs during the regular school day.

30 (g) A student may use school equipment or facilities to report or  
 31 editorialize about a local public question as part of the news coverage  
 32 of the referendum by student newspaper or broadcast.

