

HOUSE BILL No. 1054

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 20-46-1-10.

Synopsis: Political subdivision controlled projects and debt. Adds back the following deductions in calculating the basis for taxation of property for purposes of a referendum tax levy that is approved after June 30, 2020: (1) The homestead standard deduction. (2) The supplemental homestead deduction. (3) The mortgage deduction. 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, street, or designated bridge project, only the costs paid from property taxes are considered when applying these threshold amounts. Provides that, for purposes of the petition and remonstrance process, a controlled project includes any project: (1) that is not otherwise a controlled project; but (2) the cost of which, when added to the outstanding principal balance of all other projects adopted by the political subdivision in the preceding five years: (A) exceeds 1.5% of the political subdivision's gross assessed value but does not exceed 3% of the political subdivision's gross assessed value, in the case of a political subdivision whose total gross assessed value is not more than \$1,000,000,000; or (B) in the case of a political subdivision whose total gross assessed value is more than \$1,000,000,000, exceeds \$15,000,000 plus 0.1% of the political subdivision's gross assessed value that exceeds \$1,000,000,000 but does not exceed \$30,000,000 plus 0.1% of the political subdivision's gross assessed value that exceeds \$1,000,000,000. Provides that, for purposes of the referendum process, a controlled project includes any project: (1) that is not
(Continued next page)

Effective: July 1, 2020.

Thompson

January 16, 2020, read first time and referred to Committee on Ways and Means.



otherwise a controlled project; but (2) the cost of which, when added to the outstanding principal balance of all other projects adopted by the political subdivision in the preceding five years: (A) exceeds 3% of the political subdivision's gross assessed value, in the case of a political subdivision whose total gross assessed value is not more than \$1,000,000,000; or (B) in the case of a political subdivision whose total gross assessed value is more than \$1,000,000,000, exceeds \$30,000,000 plus 0.1% of the political subdivision's gross assessed value that exceeds \$1,000,000,000. Provides that the public question for a controlled project referendum or a school referendum levy must include a statement that if approved, the tax rate approved by referendum would represent a stated percentage increase (calculated by the department of local government finance) of the political subdivision's or school corporation's total tax rate as of the time of the referendum. 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. Provides that if a political subdivision experiences a decrease in net assessed value it may be stated as an exception to a political subdivision's statement about maintaining its property tax rate to fund a new controlled project because of the retirement of debt. 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.



Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

HOUSE BILL No. 1054



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 6-1.1-12-0.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 0.5. **(a) Except as**
3 **provided in subsection (b)**, for each year that a deduction from the
4 assessed value of tangible property is allowed, the assessed value
5 remaining after the deduction is the basis for taxation of the property.
6 **(b) This section applies only to property subject to a referendum**
7 **tax levy that is approved after June 30, 2020. The basis for taxation**
8 **of property for a referendum tax levy fund established after June**
9 **30, 2020, shall be:**
10 **(1) the assessed value determined under subsection (a); plus**
11 **(2) any amounts deducted for the following:**
12 **(A) The homestead standard deduction under**
13 **IC 6-1.1-12-37.**
14 **(B) The supplemental homestead deduction under**
15 **IC 6-1.1-12-37.5.**



1 **(C) The mortgage deduction under IC 6-1.1-12-1.**

2 SECTION 2. IC 6-1.1-17-0.5, AS AMENDED BY P.L.184-2016,
3 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2020]: Sec. 0.5. **(a) Except as provided in subsection (g)**, for
5 purposes of this section, "net assessed value" means assessed value
6 after the application of deductions, exemptions, and abatements.

7 (b) The county auditor may exclude and keep separate on the tax
8 duplicate for taxes payable in a calendar year the net assessed value of
9 tangible property that meets the following conditions:

10 (1) The net assessed value of the property is at least nine percent
11 (9%) of the net assessed value of all tangible property subject to
12 taxation by a taxing district.

13 (2) The property is or has been part of a bankruptcy estate that is
14 subject to protection under the federal bankruptcy code.

15 (3) The owner of the property has discontinued all business
16 operations on the property.

17 (4) There is a high probability that the taxpayer will not pay
18 property taxes due on the property in the following year.

19 (c) This section does not limit, restrict, or reduce in any way the
20 property tax liability on the property.

21 (d) For each taxing district located in the county, the county auditor
22 may reduce for a calendar year the taxing district's net assessed value
23 that is certified to the department of local government finance under
24 section 1 of this chapter and used to set tax rates for the taxing district
25 for taxes first due and payable in the immediately succeeding calendar
26 year. The county auditor may reduce a taxing district's net assessed
27 value under this subsection only to enable the taxing district to absorb
28 the effects of reduced property tax collections in the immediately
29 succeeding calendar year that are expected to result from any or a
30 combination of the following:

31 (1) Successful appeals of the assessed value of property located
32 in the taxing district.

33 (2) Deductions under IC 6-1.1-12-37 and IC 6-1.1-12-37.5 that
34 result from the granting of applications for the standard deduction
35 for the calendar year under IC 6-1.1-12-37 or IC 6-1.1-12-44 after
36 the county auditor certifies net assessed value as described in this
37 section.

38 (3) Deductions that result from the granting of applications for
39 deductions for the calendar year under IC 6-1.1-12-44 after the
40 county auditor certifies net assessed value as described in this
41 section.

42 (4) Reassessments of real property under IC 6-1.1-4-11.5.



1 Not later than July 31 of each year, the county auditor shall send a
 2 certified statement, under the seal of the board of county
 3 commissioners, to the fiscal officer of each political subdivision of the
 4 county and to the department of local government finance. The
 5 certified statement must list any adjustments to the amount of the
 6 reduction under this subsection and the information submitted under
 7 section 1 of this chapter that are necessary. The county auditor shall
 8 keep separately on the tax duplicate the amount of any reductions made
 9 under this subsection. The maximum amount of the reduction
 10 authorized under this subsection is determined under subsection (e).

11 (e) The amount of the reduction in a taxing district's net assessed
 12 value for a calendar year under subsection (d) may not exceed two
 13 percent (2%) of the net assessed value of tangible property subject to
 14 assessment in the taxing district in that calendar year.

15 (f) The amount of a reduction under subsection (d) may not be
 16 offered in a proceeding before the:

- 17 (1) county property tax assessment board of appeals;
- 18 (2) Indiana board; or
- 19 (3) Indiana tax court;

20 as evidence that a particular parcel has been improperly assessed.

21 **(g) This section applies only to a determination of net assessed**
 22 **value for purposes of calculating the tax rate for a referendum tax**
 23 **levy that is approved after June 30, 2020. For purposes of this**
 24 **section, beginning after June 30, 2020, the term "net assessed**
 25 **value" shall mean:**

- 26 (1) net assessed value as defined in subsection (a); plus
- 27 (2) any amounts deducted for the following:
 - 28 (A) The homestead standard deduction under
 - 29 IC 6-1.1-12-37.
 - 30 (B) The supplemental homestead deduction under
 - 31 IC 6-1.1-12-37.5.
 - 32 (C) The mortgage deduction under IC 6-1.1-12-1.

33 SECTION 3. IC 6-1.1-20-0.8 IS ADDED TO THE INDIANA
 34 CODE AS A NEW SECTION TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2020]: **Sec. 0.8. (a) This section applies to a**
 36 **preliminary determination to issue bonds or enter into a lease**
 37 **made after June 30, 2020, for a project for engineering, land and**
 38 **right-of-way acquisition, construction, resurfacing, maintenance,**
 39 **restoration, and rehabilitation of:**

- 40 (1) local road and street systems, including bridges that are
- 41 designated as being in a local road and street system;
- 42 (2) arterial road and street systems, including bridges that are



1 designated as being in an arterial road and street system; or
 2 (3) any combination of local and arterial road and street
 3 systems, including designated bridges.

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

11 SECTION 4. IC 6-1.1-20-1.1, AS AMENDED BY P.L.246-2017,
 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2020]: Sec. 1.1. As used in this chapter, "controlled project"
 14 means any project financed by bonds or a lease, except for the
 15 following:

16 (1) A project for which the political subdivision reasonably
 17 expects to pay:

- 18 (A) debt service; or
 19 (B) lease rentals;

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

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

27 (A) An amount equal to the following:

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

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

36 (iii) In the case of an ordinance or resolution adopted in a
 37 calendar year after December 31, 2018; making a
 38 preliminary determination to issue bonds or enter into a
 39 lease for the project; an amount (as determined by the
 40 department of local government finance) equal to the result
 41 of the assessed value growth quotient determined under
 42 IC 6-1.1-18.5-2 for the year multiplied by the amount



- 1 determined under this clause for the preceding calendar
2 year.
- 3 The department of local government finance shall publish the
4 threshold determined under item (iii) in the Indiana Register
5 under IC 4-22-7-7 not more than sixty (60) days after the date
6 the budget agency releases the growth quotient for the ensuing
7 year under IC 6-1.1-18.5-2.
- 8 **(B) An amount equal to the following:**
- 9 (i) One percent (1%) of the total gross assessed value of
10 property within the political subdivision on the last
11 assessment date, if that total gross assessed value is more
12 than one hundred million dollars (\$100,000,000).
- 13 (ii) One million dollars (\$1,000,000); if the total gross
14 assessed value of property within the political subdivision
15 on the last assessment date is not more than one hundred
16 million dollars (\$100,000,000).
- 17 **(A) If the total gross assessed value of property within the**
18 **political subdivision on the last assessment date is not more**
19 **than one hundred million dollars (\$100,000,000), one**
20 **million dollars (\$1,000,000).**
- 21 **(B) If the total gross assessed value of property within the**
22 **political subdivision on the last assessment date exceeds**
23 **one hundred million dollars (\$100,000,000) and is not more**
24 **than five hundred million dollars (\$500,000,000), one**
25 **million dollars (\$1,000,000) plus one percent (1%) of the**
26 **political subdivision's gross assessed value that exceeds one**
27 **hundred million dollars (\$100,000,000).**
- 28 **(C) If the total gross assessed value of property within the**
29 **political subdivision on the last assessment date exceeds**
30 **five hundred million dollars (\$500,000,000), five million**
31 **dollars (\$5,000,000) plus five-hundredths of one percent**
32 **(0.05%) of the political subdivision's gross assessed value**
33 **that exceeds five hundred million dollars (\$500,000,000).**
- 34 (3) A project that is being refinanced for the purpose of providing
35 gross or net present value savings to taxpayers.
- 36 (4) A project for which bonds were issued or leases were entered
37 into before January 1, 1996, or where the state board of tax
38 commissioners has approved the issuance of bonds or the
39 execution of leases before January 1, 1996.
- 40 (5) A project that is required by a court order holding that a
41 federal law mandates the project.
- 42 (6) A project that is in response to:



- 1 (A) a natural disaster;
 2 (B) an accident; or
 3 (C) an emergency;
 4 in the political subdivision that makes a building or facility
 5 unavailable for its intended use.
 6 (7) A project that was not a controlled project under this section
 7 as in effect on June 30, 2008, and for which:
 8 (A) the bonds or lease for the project were issued or entered
 9 into before July 1, 2008; or
 10 (B) the issuance of the bonds or the execution of the lease for
 11 the project was approved by the department of local
 12 government finance before July 1, 2008.
 13 (8) A project of the Little Calumet River basin development
 14 commission for which bonds are payable from special
 15 assessments collected under IC 14-13-2-18.6.
 16 SECTION 5. IC 6-1.1-20-3.1, AS AMENDED BY P.L.246-2017,
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2020]: Sec. 3.1. (a) Subject to section 3.5(a)(1)(C) of this
 19 chapter, this section applies only to the following:
 20 (1) A controlled project (as defined in section 1.1 of this chapter
 21 as in effect June 30, 2008) for which the proper officers of a
 22 political subdivision make a preliminary determination in the
 23 manner described in subsection (b) before July 1, 2008.
 24 (2) An elementary school building, middle school building, high
 25 school building, or other school building for academic instruction
 26 that:
 27 (A) is a controlled project;
 28 (B) will be used for any combination of kindergarten through
 29 grade 12; and
 30 (C) will not cost more than ~~the lesser of~~ the following
 31 **threshold amount:**
 32 (i) ~~The threshold amount determined under this item. In the~~
 33 ~~case of an ordinance or resolution adopted before January 1,~~
 34 ~~2018, making a preliminary determination to issue bonds or~~
 35 ~~enter into a lease for the project, the threshold amount is ten~~
 36 ~~million dollars (\$10,000,000). In the case of an ordinance or~~
 37 ~~resolution adopted after December 31, 2017, and before~~
 38 ~~January 1, 2019, making a preliminary determination to~~
 39 ~~issue bonds or enter into a lease for the project, the threshold~~
 40 ~~amount is fifteen million dollars (\$15,000,000). In the case~~
 41 ~~of an ordinance or resolution adopted in a calendar year after~~
 42 ~~December 31, 2018, making a preliminary determination to~~



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

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

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

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

34 **(iii) If the total gross assessed value of property within**
 35 **the political subdivision on the last assessment date**
 36 **exceeds one billion five hundred million dollars**
 37 **(\$1,500,000,000), fifteen million dollars (\$15,000,000)**
 38 **plus one-tenth of one percent (0.1%) of the political**
 39 **subdivision's gross assessed value that exceeds one**
 40 **billion five hundred million dollars (\$1,500,000,000).**

41 (3) Any other controlled project that:

42 (A) is not a controlled project described in subdivision (1) or



1 (2); and

2 (B) will not cost the political subdivision more than the lesser
3 of the following **threshold amount**:

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

29 (ii) An amount equal to one percent (1%) of the total gross
30 assessed value of property within the political subdivision
31 on the last assessment date, if that total gross assessed value
32 is more than one hundred million dollars (\$100,000,000); or
33 one million dollars (\$1,000,000); if the total gross assessed
34 value of property within the political subdivision on the last
35 assessment date is not more than one hundred million
36 dollars (\$100,000,000).

37 (i) If the total gross assessed value of property within the
38 political subdivision on the last assessment date is not
39 more than one hundred million dollars (\$100,000,000),
40 one million dollars (\$1,000,000).

41 (ii) If the total gross assessed value of property within
42 the political subdivision on the last assessment date



1 exceeds one hundred million dollars (\$100,000,000) and
 2 is not more than one billion five hundred million dollars
 3 (\$1,500,000,000), one million dollars (\$1,000,000) plus
 4 one percent (1%) of the political subdivision's gross
 5 assessed value that exceeds one hundred million dollars
 6 (\$100,000,000).

7 (iii) If the total gross assessed value of property within
 8 the political subdivision on the last assessment date
 9 exceeds one billion five hundred million dollars
 10 (\$1,500,000,000), fifteen million dollars (\$15,000,000)
 11 plus one-tenth of one percent (0.1%) of the political
 12 subdivision's gross assessed value that exceeds one
 13 billion five hundred million dollars (\$1,500,000,000).

14 (4) After June 30, 2020, any other project:

15 (A) that is not a controlled project described in
 16 subdivisions (1) through (3); and

17 (B) for which a political subdivision adopts an ordinance
 18 or resolution after June 30, 2020, making a preliminary
 19 determination to issue bonds or enter into a lease for the
 20 project, if the sum of:

21 (i) the cost of that project; plus

22 (ii) the outstanding principal balance of all other projects
 23 described in clause (A) for which the political subdivision
 24 has previously adopted within the preceding five (5)
 25 years an ordinance or resolution making a preliminary
 26 determination to issue bonds or enter into a lease for the
 27 project, but not including an ordinance or resolution
 28 adopted before July 1, 2020;

29 exceeds one and five-tenths percent (1.5%) of the political
 30 subdivision's gross assessed value on the last assessment
 31 date but does not exceed three percent (3%) of the political
 32 subdivision's gross assessed value on the last assessment
 33 date, in the case of a political subdivision whose total gross
 34 assessed value is not more than one billion dollars
 35 (\$1,000,000,000), or in the case of a political subdivision
 36 whose total gross assessed value is more than one billion
 37 dollars (\$1,000,000,000), exceeds fifteen million dollars
 38 (\$15,000,000) plus one-tenth of one percent (0.1%) of the
 39 political subdivision's gross assessed value that exceeds one
 40 billion dollars (\$1,000,000,000) but does not exceed thirty
 41 million dollars (\$30,000,000) plus one-tenth of one percent
 42 (0.1%) of the political subdivision's gross assessed value



- 1 **that exceeds one billion dollars (\$1,000,000,000).**
- 2 (b) A political subdivision may not impose property taxes to pay
- 3 debt service on bonds or lease rentals on a lease for a controlled project
- 4 without completing the following procedures:
- 5 (1) The proper officers of a political subdivision shall publish
- 6 notice in accordance with IC 5-3-1 and send notice by first class
- 7 mail to the circuit court clerk and to any organization that delivers
- 8 to the officers, before January 1 of that year, an annual written
- 9 request for such notices of any meeting to consider adoption of a
- 10 resolution or an ordinance making a preliminary determination to
- 11 issue bonds or enter into a lease and shall conduct at least two (2)
- 12 public hearings on a preliminary determination before adoption
- 13 of the resolution or ordinance. The political subdivision must at
- 14 each of the public hearings on the preliminary determination
- 15 allow the public to testify regarding the preliminary determination
- 16 and must make the following information available to the public
- 17 at each of the public hearings on the preliminary determination,
- 18 in addition to any other information required by law:
- 19 (A) The result of the political subdivision's current and
- 20 projected annual debt service payments divided by the net
- 21 assessed value of taxable property within the political
- 22 subdivision.
- 23 (B) The result of:
- 24 (i) the sum of the political subdivision's outstanding long
- 25 term debt plus the outstanding long term debt of other taxing
- 26 units that include any of the territory of the political
- 27 subdivision; divided by
- 28 (ii) the net assessed value of taxable property within the
- 29 political subdivision.
- 30 (C) The information specified in subdivision (3)(A) through
- 31 (3)(H).
- 32 (2) When the proper officers of a political subdivision make a
- 33 preliminary determination to issue bonds or enter into a lease for
- 34 a controlled project, the officers shall give notice of the
- 35 preliminary determination by:
- 36 (A) publication in accordance with IC 5-3-1; and
- 37 (B) first class mail to the circuit court clerk and to the
- 38 organizations described in subdivision (1).
- 39 (3) A notice under subdivision (2) of the preliminary
- 40 determination of the political subdivision to issue bonds or enter
- 41 into a lease for a controlled project must include the following
- 42 information:



- 1 (A) The maximum term of the bonds or lease.
- 2 (B) The maximum principal amount of the bonds or the
- 3 maximum lease rental for the lease.
- 4 (C) The estimated interest rates that will be paid and the total
- 5 interest costs associated with the bonds or lease.
- 6 (D) The purpose of the bonds or lease.
- 7 (E) A statement that any owners of property within the
- 8 political subdivision or registered voters residing within the
- 9 political subdivision who want to initiate a petition and
- 10 remonstrance process against the proposed debt service or
- 11 lease payments must file a petition that complies with
- 12 subdivisions (4) and (5) not later than thirty (30) days after
- 13 publication in accordance with IC 5-3-1.
- 14 (F) With respect to bonds issued or a lease entered into to
- 15 open:
- 16 (i) a new school facility; or
- 17 (ii) an existing facility that has not been used for at least
- 18 three (3) years and that is being reopened to provide
- 19 additional classroom space;
- 20 the estimated costs the school corporation expects to incur
- 21 annually to operate the facility.
- 22 (G) A statement of whether the school corporation expects to
- 23 appeal for a new facility adjustment (as defined in
- 24 IC 20-45-1-16 (repealed) before January 1, 2009) for an
- 25 increased maximum permissible tuition support levy to pay the
- 26 estimated costs described in clause (F).
- 27 (H) The following information:
- 28 (i) The political subdivision's current debt service levy and
- 29 rate.
- 30 (ii) The estimated increase to the political subdivision's debt
- 31 service levy and rate that will result if the political
- 32 subdivision issues the bonds or enters into the lease.
- 33 (iii) The estimated amount of the political subdivision's debt
- 34 service levy and rate that will result during the following ten
- 35 (10) years if the political subdivision issues the bonds or
- 36 enters into the lease, after also considering any changes that
- 37 will occur to the debt service levy and rate during that
- 38 period on account of any outstanding bonds or lease
- 39 obligations that will mature or terminate during that period.
- 40 (I) The information specified in subdivision (1)(A) through
- 41 (1)(B).
- 42 (4) After notice is given, a petition requesting the application of



- 1 a petition and remonstrance process may be filed by the lesser of:
 2 (A) five hundred (500) persons who are either owners of
 3 property within the political subdivision or registered voters
 4 residing within the political subdivision; or
 5 (B) five percent (5%) of the registered voters residing within
 6 the political subdivision.
- 7 (5) The state board of accounts shall design and, upon request by
 8 the county voter registration office, deliver to the county voter
 9 registration office or the county voter registration office's
 10 designated printer the petition forms to be used solely in the
 11 petition process described in this section. The county voter
 12 registration office shall issue to an owner or owners of property
 13 within the political subdivision or a registered voter residing
 14 within the political subdivision the number of petition forms
 15 requested by the owner or owners or the registered voter. Each
 16 form must be accompanied by instructions detailing the
 17 requirements that:
- 18 (A) the carrier and signers must be owners of property or
 19 registered voters;
 20 (B) the carrier must be a signatory on at least one (1) petition;
 21 (C) after the signatures have been collected, the carrier must
 22 swear or affirm before a notary public that the carrier
 23 witnessed each signature; and
 24 (D) govern the closing date for the petition period.
- 25 Persons requesting forms may be required to identify themselves
 26 as owners of property or registered voters and may be allowed to
 27 pick up additional copies to distribute to other owners of property
 28 or registered voters. Each person signing a petition must indicate
 29 whether the person is signing the petition as a registered voter
 30 within the political subdivision or is signing the petition as the
 31 owner of property within the political subdivision. A person who
 32 signs a petition as a registered voter must indicate the address at
 33 which the person is registered to vote. A person who signs a
 34 petition as an owner of property must indicate the address of the
 35 property owned by the person in the political subdivision.
- 36 (6) Each petition must be verified under oath by at least one (1)
 37 qualified petitioner in a manner prescribed by the state board of
 38 accounts before the petition is filed with the county voter
 39 registration office under subdivision (7).
- 40 (7) Each petition must be filed with the county voter registration
 41 office not more than thirty (30) days after publication under
 42 subdivision (2) of the notice of the preliminary determination.



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

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

20 (B) whether a person who signed the petition as an owner of
21 property within the political subdivision does in fact own
22 property within the political subdivision.

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



1 proof of identification to be considered a registered voter for
 2 purposes of this chapter. A person is entitled to sign a petition
 3 only one (1) time in a particular petition and remonstrance
 4 process under this chapter, regardless of whether the person owns
 5 more than one (1) parcel of real property, mobile home assessed
 6 as personal property, or manufactured home assessed as personal
 7 property, or a combination of those types of property within the
 8 subdivision and regardless of whether the person is both a
 9 registered voter in the political subdivision and the owner of
 10 property within the political subdivision. Notwithstanding any
 11 other provision of this section, if a petition is presented to the
 12 county voter registration office within forty-five (45) days before
 13 an election, the county voter registration office may defer acting
 14 on the petition, and the time requirements under this section for
 15 action by the county voter registration office do not begin to run
 16 until five (5) days after the date of the election.

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

19 (A) the township trustee, if the political subdivision is a
 20 township, who shall present the petition or petitions to the
 21 township board; or

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

25 within thirty-five (35) business days of the filing of the petition
 26 requesting a petition and remonstrance process. The certificate
 27 must state the number of petitioners that are owners of property
 28 within the political subdivision and the number of petitioners who
 29 are registered voters residing within the political subdivision.

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

35 (c) A political subdivision may not divide a controlled project in
 36 order to avoid the requirements of this section and section 3.2 of this
 37 chapter. A person that owns property within a political subdivision or
 38 a person that is a registered voter residing within a political subdivision
 39 may file a petition with the department of local government finance
 40 objecting that the political subdivision has divided a controlled project
 41 in order to avoid the requirements of this section and section 3.2 of this
 42 chapter. The petition must be filed not more than ten (10) days after the



1 political subdivision gives notice of the political subdivision's decision
 2 to issue bonds or enter into leases for a capital project that the person
 3 believes is the result of a division of a controlled project that is
 4 prohibited by this subsection. If the department of local government
 5 finance receives a petition under this subsection, the department shall
 6 not later than thirty (30) days after receiving the petition make a final
 7 determination on the issue of whether the political subdivision divided
 8 a controlled project in order to avoid the requirements of this section
 9 and section 3.2 of this chapter. If the department of local government
 10 finance determines that a political subdivision divided a controlled
 11 project in order to avoid the requirements of this section and section
 12 3.2 of this chapter and the political subdivision continues to desire to
 13 proceed with the project, the political subdivision shall fulfill the
 14 requirements of this section and section 3.2 of this chapter, if
 15 applicable, regardless of the cost of the project in dispute. A political
 16 subdivision shall be considered to have divided a capital project in
 17 order to avoid the requirements of this section and section 3.2 of this
 18 chapter if the result of one (1) or more of the subprojects cannot
 19 reasonably be considered an independently desirable end in itself
 20 without reference to another capital project. This subsection does not
 21 prohibit a political subdivision from undertaking a series of capital
 22 projects in which the result of each capital project can reasonably be
 23 considered an independently desirable end in itself without reference
 24 to another capital project.

25 SECTION 6. IC 6-1.1-20-3.5, AS AMENDED BY P.L.272-2019,
 26 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2020]: Sec. 3.5. (a) This section applies only to a controlled
 28 project that meets the following conditions:

29 (1) The controlled project is described in one (1) of the following
 30 categories:

31 (A) An elementary school building, middle school building,
 32 high school building, or other school building for academic
 33 instruction that will be used for any combination of
 34 kindergarten through grade 12 and will cost more than ~~the~~
 35 **lesser of the following 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 (B) Any other controlled project that is not a controlled project
 4 described in clause (A) and will cost the political subdivision
 5 more than the lesser of the following **threshold amount:**

6 (i) The threshold amount determined under this item: In the
 7 case of an ordinance or resolution adopted before January 1,
 8 2018, making a preliminary determination to issue bonds or
 9 enter into a lease for the project, the threshold amount is
 10 twelve million dollars (\$12,000,000). In the case of an
 11 ordinance or resolution adopted after December 31, 2017,
 12 and before January 1, 2019, making a preliminary
 13 determination to issue bonds or enter into a lease for the
 14 project, the threshold amount is fifteen million dollars
 15 (\$15,000,000). In the case of an ordinance or resolution
 16 adopted in a calendar year after December 31, 2018, making
 17 a preliminary determination to issue bonds or enter into a
 18 lease for the project, the threshold amount is an amount (as
 19 determined by the department of local government finance)
 20 equal to the result of the assessed value growth quotient
 21 determined under IC 6-1.1-18.5-2 for the year multiplied by
 22 the threshold amount determined under this item for the
 23 preceding calendar year. In the case of a threshold amount
 24 determined under this item that applies for a calendar year
 25 after December 31, 2018, the department of local
 26 government finance shall publish the threshold in the
 27 Indiana Register under IC 4-22-7-7 not more than sixty (60)
 28 days after the date the budget agency releases the assessed
 29 value growth quotient for the ensuing year under
 30 IC 6-1.1-18.5-2.

31 (ii) An amount equal to one percent (1%) of the total gross
 32 assessed value of property within the political subdivision
 33 on the last assessment date, if that total gross assessed value
 34 is more than one hundred million dollars (\$100,000,000); or
 35 one million dollars (\$1,000,000); if the total gross assessed
 36 value of property within the political subdivision on the last
 37 assessment date is not more than one hundred million
 38 dollars (\$100,000,000).

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



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

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

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

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

21 (ii) the costs of all other controlled projects for which the
 22 political subdivision has previously adopted within the
 23 preceding three hundred sixty-five (365) days an ordinance
 24 or resolution making a preliminary determination to issue
 25 bonds or enter into a lease for those other controlled
 26 projects;

27 exceeds twenty-five million dollars (\$25,000,000) plus
 28 one-tenth of one percent (0.1%) of the gross assessed value
 29 that exceeds two billion five hundred million dollars
 30 (\$2,500,000,000). For purposes of this clause, the cost of the
 31 controlled project includes only the costs for the project
 32 that will be paid from property taxes.

33 (D) After June 30, 2020, any other project that is not a
 34 controlled project described in clauses (A) through (C),
 35 and for which a political subdivision adopts an ordinance
 36 or resolution after June 30, 2020, making a preliminary
 37 determination to issue bonds or enter into a lease for the
 38 project, if the sum of:

39 (i) the cost of that project; plus

40 (ii) the outstanding principal balance of all other projects
 41 that were not controlled projects described in clauses (A)
 42 through (C) for which the political subdivision has



1 **previously adopted within the preceding five (5) years an**
2 **ordinance or resolution making a preliminary**
3 **determination to issue bonds or enter into a lease for the**
4 **project, but not including an ordinance or resolution**
5 **adopted before July 1, 2020;**
6 **exceeds three percent (3%) of the political subdivision's**
7 **gross assessed value on the last assessment date, in the case**
8 **of a political subdivision whose total gross assessed value**
9 **is not more than one billion dollars (\$1,000,000,000), or in**
10 **the case of a political subdivision whose total gross**
11 **assessed value is more than one billion dollars**
12 **(\$1,000,000,000), exceeds thirty million dollars**
13 **(\$30,000,000) plus one-tenth of one percent (0.1%) of the**
14 **political subdivision's gross assessed value that exceeds one**
15 **billion dollars (\$1,000,000,000).**

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

20 (b) Subject to subsection (d), a political subdivision may not impose
21 property taxes to pay debt service on bonds or lease rentals on a lease
22 for a controlled project without completing the following procedures:

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

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

41 (B) The result of:

42 (i) the sum of the political subdivision's outstanding long



- 1 term debt plus the outstanding long term debt of other taxing
- 2 units that include any of the territory of the political
- 3 subdivision; divided by
- 4 (ii) the net assessed value of taxable property within the
- 5 political subdivision.
- 6 (C) The information specified in subdivision (3)(A) through
- 7 (3)(G).
- 8 (2) If the proper officers of a political subdivision make a
- 9 preliminary determination to issue bonds or enter into a lease, the
- 10 officers shall give notice of the preliminary determination by:
- 11 (A) publication in accordance with IC 5-3-1; and
- 12 (B) first class mail to the circuit court clerk and to the
- 13 organizations described in subdivision (1).
- 14 (3) A notice under subdivision (2) of the preliminary
- 15 determination of the political subdivision to issue bonds or enter
- 16 into a lease must include the following 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 the proposed debt service or lease
- 24 payments must be approved in an election on a local public
- 25 question held under section 3.6 of this chapter.
- 26 (F) With respect to bonds issued or a lease entered into to
- 27 open:
- 28 (i) a new school facility; or
- 29 (ii) an existing facility that has not been used for at least
- 30 three (3) years and that is being reopened to provide
- 31 additional classroom space;
- 32 the estimated costs the school corporation expects to annually
- 33 incur to operate the facility.
- 34 (G) The following information:
- 35 (i) The political subdivision's current debt service levy and
- 36 rate.
- 37 (ii) The estimated increase to the political subdivision's debt
- 38 service levy and rate that will result if the political
- 39 subdivision issues the bonds or enters into the lease.
- 40 (iii) The estimated amount of the political subdivision's debt
- 41 service levy and rate that will result during the following ten
- 42 (10) years if the political subdivision issues the bonds or



- 1 enters into the lease, after also considering any changes that
 2 will occur to the debt service levy and rate during that
 3 period on account of any outstanding bonds or lease
 4 obligations that will mature or terminate during that period.
 5 (H) The information specified in subdivision (1)(A) through
 6 (1)(B).
- 7 (4) After notice is given, a petition requesting the application of
 8 the local public question process under section 3.6 of this chapter
 9 may be filed by the lesser of:
- 10 (A) five hundred (500) persons who are either owners of
 11 property within the political subdivision or registered voters
 12 residing within the political subdivision; or
 13 (B) five percent (5%) of the registered voters residing within
 14 the political subdivision.
- 15 (5) The state board of accounts shall design and, upon request by
 16 the county voter registration office, deliver to the county voter
 17 registration office or the county voter registration office's
 18 designated printer the petition forms to be used solely in the
 19 petition process described in this section. The county voter
 20 registration office shall issue to an owner or owners of property
 21 within the political subdivision or a registered voter residing
 22 within the political subdivision the number of petition forms
 23 requested by the owner or owners or the registered voter. Each
 24 form must be accompanied by instructions detailing the
 25 requirements that:
- 26 (A) the carrier and signers must be owners of property or
 27 registered voters;
 28 (B) the carrier must be a signatory on at least one (1) petition;
 29 (C) after the signatures have been collected, the carrier must
 30 swear or affirm before a notary public that the carrier
 31 witnessed each signature; and
 32 (D) govern the closing date for the petition period.
- 33 Persons requesting forms may be required to identify themselves
 34 as owners of property or registered voters and may be allowed to
 35 pick up additional copies to distribute to other owners of property
 36 or registered voters. Each person signing a petition must indicate
 37 whether the person is signing the petition as a registered voter
 38 within the political subdivision or is signing the petition as the
 39 owner of property within the political subdivision. A person who
 40 signs a petition as a registered voter must indicate the address at
 41 which the person is registered to vote. A person who signs a
 42 petition as an owner of property must indicate the address of the



1 property owned by the person in the political subdivision.

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

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

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

24 (A) whether a person who signed the petition as a registered
25 voter but is not a registered voter, as determined by the county
26 voter registration office, is the owner of property in the
27 political subdivision; and

28 (B) whether a person who signed the petition as an owner of
29 property within the political subdivision does in fact own
30 property within the political subdivision.

31 (9) The county voter registration office, not more than ten (10)
32 business days after determining that at least five hundred
33 twenty-five (525) persons who signed the petition are registered
34 voters or after receiving the statement from the county auditor
35 under subdivision (8), as applicable, shall make the final
36 determination of whether a sufficient number of persons have
37 signed the petition. Whenever the name of an individual who
38 signs a petition form as a registered voter contains a minor
39 variation from the name of the registered voter as set forth in the
40 records of the county voter registration office, the signature is
41 presumed to be valid, and there is a presumption that the
42 individual is entitled to sign the petition under this section. Except



1 as otherwise provided in this chapter, in determining whether an
 2 individual is a registered voter, the county voter registration office
 3 shall apply the requirements and procedures used under IC 3 to
 4 determine whether a person is a registered voter for purposes of
 5 voting in an election governed by IC 3. However, an individual is
 6 not required to comply with the provisions concerning providing
 7 proof of identification to be considered a registered voter for
 8 purposes of this chapter. A person is entitled to sign a petition
 9 only one (1) time in a particular referendum process under this
 10 chapter, regardless of whether the person owns more than one (1)
 11 parcel of real property, mobile home assessed as personal
 12 property, or manufactured home assessed as personal property or
 13 a combination of those types of property within the political
 14 subdivision and regardless of whether the person is both a
 15 registered voter in the political subdivision and the owner of
 16 property within the political subdivision. Notwithstanding any
 17 other provision of this section, if a petition is presented to the
 18 county voter registration office within forty-five (45) days before
 19 an election, the county voter registration office may defer acting
 20 on the petition, and the time requirements under this section for
 21 action by the county voter registration office do not begin to run
 22 until five (5) days after the date of the election.

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

25 (A) the township trustee, if the political subdivision is a
 26 township, who shall present the petition or petitions to the
 27 township board; or

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

31 within thirty-five (35) business days of the filing of the petition
 32 requesting the referendum process. The certificate must state the
 33 number of petitioners who are owners of property within the
 34 political subdivision and the number of petitioners who are
 35 registered voters residing within the political subdivision.

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

41 (c) If the proper officers of a political subdivision make a
 42 preliminary determination to issue bonds or enter into a lease, the



1 officers shall provide to the county auditor:
 2 (1) a copy of the notice required by subsection (b)(2); and
 3 (2) any other information the county auditor requires to fulfill the
 4 county auditor's duties under section 3.6 of this chapter.
 5 (d) In addition to the procedures in subsection (b), if any capital
 6 improvement components addressed in the most recent:
 7 (1) threat assessment of the buildings within the school
 8 corporation; or
 9 (2) school safety plan (as described in IC 20-26-18.2-2(b));
 10 concerning a particular school have not been completed or require
 11 additional funding to be completed, before the school corporation may
 12 impose property taxes to pay debt service on bonds or lease rentals for
 13 a lease for a controlled project, and in addition to any other components
 14 of the controlled project, the controlled project must include any capital
 15 improvements necessary to complete those components described in
 16 subdivisions (1) and (2) that have not been completed or that require
 17 additional funding to be completed.

18 SECTION 7. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017,
 19 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2020]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8
 21 of this chapter, this section applies only to a controlled project
 22 described in section 3.5(a) of this chapter.

23 (b) If a sufficient petition requesting the application of the local
 24 public question process has been filed as set forth in section 3.5 of this
 25 chapter, a political subdivision may not impose property taxes to pay
 26 debt service on bonds or lease rentals on a lease for a controlled project
 27 unless the political subdivision's proposed debt service or lease rental
 28 is approved in an election on a local public question held under this
 29 section.

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

33 "Shall _____ (insert the name of the political subdivision)
 34 issue bonds or enter into a lease to finance _____ (insert
 35 a brief description of the controlled project), which is estimated
 36 to cost not more than _____ (insert the total cost of the project)
 37 and is estimated to increase the property tax rate for debt service
 38 by _____ (insert increase in tax rate as determined by the
 39 department of local government finance)?

40 **If this public question is approved by the voters, the tax rate**
 41 **approved would represent a _____% (insert the percentage**
 42 **increase determined by the department of local government**



1 **finance) increase over the current total tax rate of _____**
 2 **(insert the name of the political subdivision)."**

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

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

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

19 **(A) the maximum annual debt service for the controlled**
 20 **project for each year in which such debt service will be**
 21 **paid;**

22 **(B) the information described in section 3.5(b)(3)(G)(iii) of**
 23 **this chapter concerning the estimated amount of the**
 24 **political subdivision's debt service levy and tax rate that**
 25 **will result during the following ten (10) years if the**
 26 **political subdivision issues the bonds or enters into the**
 27 **lease for the controlled project, after also considering any**
 28 **changes that will occur to the debt service levy and tax rate**
 29 **during that period on account of any outstanding bonds or**
 30 **lease obligations that will mature or terminate during that**
 31 **period; and**

32 **(C) whether:**

33 **(i) the outstanding bonds or lease obligations that will**
 34 **mature or terminate during the following ten (10) years**
 35 **were approved in a public question under this chapter;**
 36 **and**

37 **(ii) the property taxes imposed to pay the outstanding**
 38 **bonds or lease obligations described in item (i) are**
 39 **excluded from consideration in calculating tax credits**
 40 **for purposes of the property tax caps under**
 41 **IC 6-1.1-20.6.**

42 **(2) States that the proper officers of the political subdivision**



1 intend to maintain the political subdivision's total debt service
 2 property tax rate (including debt service for the controlled
 3 project and for all other debt of the political subdivision) at or
 4 below a specified property tax rate. The political subdivision's
 5 statement that it intends to maintain its total debt service
 6 property tax rate at or below such a specified property tax
 7 rate may include exceptions for the following:

8 (A) Specified projects or purposes, including any projects
 9 that the proper officers of the political subdivision declare
 10 are required by an emergency or are required for the
 11 safety and security of citizens or students.

12 (B) The political subdivision experiences a decrease in net
 13 assessed value and its rate may not be maintained as a
 14 result of the decrease.

15 If a political subdivision adopts a resolution under this subsection,
 16 the proper officers of the political subdivision shall submit to the
 17 department of local government finance a copy of the resolution,
 18 information specifying the amount of existing debt that will be
 19 retired, and a calculation showing the effect that the retirement of
 20 the existing debt will have on the political subdivision's overall debt
 21 service tax rates and levies. Except as provided in subsection (I), if
 22 a political subdivision adopts a resolution under this subsection, the
 23 following question shall be submitted to the eligible voters at the
 24 election conducted under this section:

25 "Shall _____ (insert the name of the political subdivision)
 26 issue bonds or enter into a lease to finance _____
 27 (insert a brief description of the controlled project), which is
 28 estimated to cost not more than _____ (insert the total cost
 29 of the project), with an estimated property tax rate for the
 30 project of _____ (insert the property tax rate for the
 31 controlled project as determined by the department of local
 32 government finance) but with the following estimated net
 33 change in the total debt service property tax rate, after
 34 accounting for the retirement of existing debt: _____
 35 (insert net change in the political subdivision's total debt
 36 service property tax rate, as determined by the department of
 37 local government finance, after accounting for the retirement
 38 of existing debt)?"

39 The public question must appear on the ballot in the form
 40 approved by the county election board. If the political subdivision
 41 proposing to issue bonds or enter into a lease is located in more
 42 than one (1) county, the county election board of each county shall



1 **jointly approve the form of the public question that will appear on**
 2 **the ballot in each county. The form approved by the county**
 3 **election board may differ from the language certified to the county**
 4 **election board by the county auditor. If the county election board**
 5 **approves the language of a public question under this subsection,**
 6 **the county election board shall submit the language to the**
 7 **department of local government finance for review.**

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

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

32 (1) seventy-four (74) days before a primary election if the public
 33 question is to be placed on the primary or municipal primary
 34 election ballot; or

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

37 Subject to the certification requirements and deadlines under this
 38 subsection and except as provided in subsection ~~(j)~~ **(I)**, the public
 39 question shall be placed on the ballot at the next primary election,
 40 general election, or municipal election in which all voters of the
 41 political subdivision are entitled to vote. However, if a primary
 42 election, general election, or municipal election will not be held during



1 the first year in which the public question is eligible to be placed on the
 2 ballot under this section and if the political subdivision requests the
 3 public question to be placed on the ballot at a special election, the
 4 public question shall be placed on the ballot at a special election to be
 5 held on the first Tuesday after the first Monday in May or November
 6 of the year. The certification must occur not later than noon
 7 seventy-four (74) days before a special election to be held in May (if
 8 the special election is to be held in May) or noon on August 1 (if the
 9 special election is to be held in November). The fiscal body of the
 10 political subdivision that requests the special election shall pay the
 11 costs of holding the special election. The county election board shall
 12 give notice under IC 5-3-1 of a special election conducted under this
 13 subsection. A special election conducted under this subsection is under
 14 the direction of the county election board. The county election board
 15 shall take all steps necessary to carry out the special election.

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

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

20 (2) The department of local government finance.

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

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

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

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

33 (A) except as provided in clause (B), seven hundred (700)
 34 days after the date of the public question; or

35 (B) three hundred fifty (350) days after the date of the election,
 36 if a petition that meets the requirements of subsection ~~(m)~~ **(n)**
 37 is submitted to the county auditor.

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

40 ~~(j)~~ **(k)** A political subdivision may not divide a controlled project in
 41 order to avoid the requirements of this section and section 3.5 of this
 42 chapter. A person that owns property within a political subdivision or



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

31 ~~(*)~~ **(I)** This subsection applies to a political subdivision for which a
 32 petition requesting a public question has been submitted under section
 33 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of
 34 the political subdivision may adopt a resolution to withdraw a
 35 controlled project from consideration in a public question. If the
 36 legislative body provides a certified copy of the resolution to the county
 37 auditor and the county election board not later than sixty-three (63)
 38 days before the election at which the public question would be on the
 39 ballot, the public question on the controlled project shall not be placed
 40 on the ballot and the public question on the controlled project shall not
 41 be held, regardless of whether the county auditor has certified the
 42 public question to the county election board. If the withdrawal of a



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

16 ~~(h)~~ **(m)** If a public question regarding a controlled project is placed
 17 on the ballot to be voted on at an election under this section, the
 18 political subdivision shall submit to the department of local
 19 government finance, at least thirty (30) days before the election, the
 20 following information regarding the proposed controlled project for
 21 posting on the department's Internet web site:

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

24 (2) The effect that approval of the controlled project would have
 25 on the political subdivision's property tax rate. **If the retirement**
 26 **of existing debt of the political subdivision will affect the**
 27 **political subdivision's tax rate, the political subdivision must**
 28 **provide information specifying:**

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

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

32 **(C) the net change in the political subdivision's total debt**
 33 **service property tax rate, after accounting for the**
 34 **retirement of the existing debt.**

35 (3) The maximum term of the bonds or lease.

36 (4) The maximum principal amount of the bonds or the maximum
 37 lease rental for the lease.

38 (5) The estimated interest rates that will be paid and the total
 39 interest costs associated with the bonds or lease.

40 (6) The purpose of the bonds or lease.

41 (7) In the case of a controlled project proposed by a school
 42 corporation:



- 1 (A) the current and proposed square footage of school building
 2 space per student;
 3 (B) enrollment patterns within the school corporation; and
 4 (C) the age and condition of the current school facilities.
- 5 ~~(m)~~ (n) If a majority of the eligible voters voting on the public
 6 question vote in opposition to the public question, a petition may be
 7 submitted to the county auditor to request that the limit under
 8 subsection ~~(h)(2)(B)~~ **(i)(2)(B)** apply to the holding of a subsequent
 9 public question by the political subdivision. If such a petition is
 10 submitted to the county auditor and is signed by the lesser of:
- 11 (1) five hundred (500) persons who are either owners of property
 12 within the political subdivision or registered voters residing
 13 within the political subdivision; or
 14 (2) five percent (5%) of the registered voters residing within the
 15 political subdivision;
- 16 the limit under subsection ~~(h)(2)(B)~~ **(i)(2)(B)** applies to the holding of
 17 a second public question by the political subdivision and the limit
 18 under subsection ~~(h)(2)(A)~~ **(i)(2)(A)** does not apply to the holding of
 19 a second public question by the political subdivision.
- 20 SECTION 8. IC 6-1.1-20-10, AS AMENDED BY P.L.198-2011,
 21 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2020]: Sec. 10. (a) This section applies to:
- 23 **(1)** a political subdivision that adopts an ordinance or a resolution
 24 making a preliminary determination to issue bonds or enter into
 25 a lease; **and**
 26 **(2) any other political subdivision that has assessed value**
 27 **within the same taxing district as the political subdivision**
 28 **described in subdivision (1).**
- 29 Except as otherwise provided in this section, during the period
 30 commencing with the adoption of the ordinance or resolution and, if a
 31 petition and remonstrance process is commenced under section 3.2 of
 32 this chapter, continuing through the sixty (60) day period commencing
 33 with the notice under section 3.2(b)(1) of this chapter, the political
 34 subdivision seeking to issue bonds or enter into a lease for the proposed
 35 controlled project, **or any other political subdivision that has**
 36 **assessed value within the same taxing district**, may not promote a
 37 position on the petition or remonstrance by doing any of the following:
- 38 (1) Using facilities or equipment, including mail and messaging
 39 systems, owned by the political subdivision to promote a position
 40 on the petition or remonstrance, unless equal access to the
 41 facilities or equipment is given to persons with a position opposite
 42 to that of the political subdivision.



1 (2) Making an expenditure of money from a fund controlled by
 2 the political subdivision to promote a position on the petition or
 3 remonstrance or to pay for the gathering of signatures on a
 4 petition or remonstrance. This subdivision does not prohibit a
 5 political subdivision from making an expenditure of money to an
 6 attorney, an architect, registered professional engineer, a
 7 construction manager, or a financial adviser for professional
 8 services provided with respect to a controlled project.

9 (3) Using an employee to promote a position on the petition or
 10 remonstrance during the employee's normal working hours or paid
 11 overtime, or otherwise compelling an employee to promote a
 12 position on the petition or remonstrance at any time. However, if
 13 a person described in subsection (f) is advocating for or against
 14 a position on the petition or remonstrance or discussing the
 15 petition or remonstrance as authorized under subsection (f), an
 16 employee of the political subdivision may assist the person in
 17 presenting information on the petition or remonstrance, if
 18 requested to do so by the person described in subsection (f).

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

21 (A) using students to transport written materials to their
 22 residences or in any way involving students in a school
 23 organized promotion of a position;

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

26 (C) initiating discussion of the petition and remonstrance
 27 process at a meeting between a teacher and parents of a
 28 student regarding the student's performance or behavior at
 29 school. However, if the parents initiate a discussion of the
 30 petition and remonstrance process at the meeting, the teacher
 31 may acknowledge the issue and direct the parents to a source
 32 of factual information on the petition and remonstrance
 33 process.

34 However, this section does not prohibit an official or employee of the
 35 political subdivision from carrying out duties with respect to a petition
 36 or remonstrance that are part of the normal and regular conduct of the
 37 official's or employee's office or agency, including the furnishing of
 38 factual information regarding the petition and remonstrance in response
 39 to inquiries from any person.

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



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

4 (d) This subsection does not apply to:

5 (1) a personal expenditure to promote a position on a petition and
 6 remonstrance by an employee of a school corporation whose
 7 employment is governed by a collective bargaining contract or an
 8 employment contract; or

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

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

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

23 (1) commits a Class A infraction; and

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

26 (f) Notwithstanding any other law, an elected or appointed public
 27 official of the political subdivision (including any school board
 28 member and school corporation superintendent), a school corporation
 29 assistant superintendent, or a chief school business official of a school
 30 corporation may at any time:

31 (1) personally advocate for or against a position on the petition or
 32 remonstrance; or

33 (2) discuss the petition or remonstrance with any individual,
 34 group, or organization or personally advocate for or against a
 35 position on the petition or remonstrance before any individual,
 36 group, or organization;

37 so long as it is not done by using public funds. Advocacy or discussion
 38 allowed under this subsection is not considered a use of public funds.
 39 However, this subsection does not authorize or apply to advocacy or
 40 discussion by a school board member, superintendent, assistant
 41 superintendent, or school business official to or with students that
 42 occurs during the regular school day.



1 SECTION 9. IC 6-1.1-20-10.1, AS AMENDED BY P.L.198-2011,
 2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2020]: Sec. 10.1. (a) This section applies only to:

4 (1) a political subdivision that ~~after June 30, 2008~~, adopts an
 5 ordinance or a resolution making a preliminary determination to
 6 issue bonds or enter into a lease subject to sections 3.5 and 3.6 of
 7 this chapter; **and**

8 (2) **any other political subdivision that has assessed value**
 9 **within the same taxing district as the political subdivision**
 10 **described in subdivision (1).**

11 (b) Except as otherwise provided in this section, during the period
 12 beginning with the adoption of the ordinance or resolution and
 13 continuing through the day on which a local public question is
 14 submitted to the voters of the political subdivision under section 3.6 of
 15 this chapter, the political subdivision seeking to issue bonds or enter
 16 into a lease for the proposed controlled project, **or any other political**
 17 **subdivision that has assessed value within the same taxing district,**
 18 may not promote a position on the local public question by doing any
 19 of the following:

20 (1) Using facilities or equipment, including mail and messaging
 21 systems, owned by the political subdivision to promote a position
 22 on the local public question, unless equal access to the facilities
 23 or equipment is given to persons with a position opposite to that
 24 of the political subdivision.

25 (2) Making an expenditure of money from a fund controlled by
 26 the political subdivision to promote a position on the local public
 27 question. This subdivision does not prohibit a political
 28 subdivision from making an expenditure of money to an attorney,
 29 an architect, a registered professional engineer, a construction
 30 manager, or a financial adviser for professional services provided
 31 with respect to a controlled project.

32 (3) Using an employee to promote a position on the local public
 33 question during the employee's normal working hours or paid
 34 overtime, or otherwise compelling an employee to promote a
 35 position on the local public question at any time. However, if a
 36 person described in subsection (f) is advocating for or against a
 37 position on the local public question or discussing the local public
 38 question as authorized under subsection (f), an employee of the
 39 political subdivision may assist the person in presenting
 40 information on the local public question, if requested to do so by
 41 the person described in subsection (f).

42 (4) In the case of a school corporation, promoting a position on a



- 1 local public question by:
- 2 (A) using students to transport written materials to their
- 3 residences or in any way involving students in a school
- 4 organized promotion of a position;
- 5 (B) including a statement within another communication sent
- 6 to the students' residences; or
- 7 (C) initiating discussion of the local public question at a
- 8 meeting between a teacher and parents of a student regarding
- 9 the student's performance or behavior at school. However, if
- 10 the parents initiate a discussion of the local public question at
- 11 the meeting, the teacher may acknowledge the issue and direct
- 12 the parents to a source of factual information on the local
- 13 public question.

14 However, this section does not prohibit an official or employee of the

15 political subdivision from carrying out duties with respect to a local

16 public question that are part of the normal and regular conduct of the

17 official's or employee's office or agency, including the furnishing of

18 factual information regarding the local public question in response to

19 inquiries from any person.

20 (c) The staff and employees of a school corporation may not

21 personally identify a student as the child of a parent or guardian who

22 supports or opposes a controlled project subject to a local public

23 question held under section 3.6 of this chapter.

- 24 (d) This subsection does not apply to:
- 25 (1) a personal expenditure to promote a position on a local public
- 26 question by an employee of a school corporation whose
- 27 employment is governed by a collective bargaining contract or an
- 28 employment contract; or
- 29 (2) an expenditure to promote a position on a local public
- 30 question by a person or an organization that has a contract or an
- 31 arrangement (whether formal or informal) with the school
- 32 corporation solely for the use of the school corporation's facilities.

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

34 (whether formal or informal) with a school corporation to provide

35 goods or services to the school corporation may not spend any money

36 to promote a position on a local public question. A person or an

37 organization that violates this subsection commits a Class A infraction.

38 (e) An attorney, an architect, a registered professional engineer, a

39 construction manager, or a financial adviser for professional services

40 provided with respect to a controlled project may not spend any money

41 to promote a position on a local public question. A person who violates

42 this subsection:



1 (1) commits a Class A infraction; and
 2 (2) is barred from performing any services with respect to the
 3 controlled project.
 4 (f) Notwithstanding any other law, an elected or appointed public
 5 official of the political subdivision (including any school board
 6 member and school corporation superintendent), a school corporation
 7 assistant superintendent, or a chief school business official of a school
 8 corporation may at any time:
 9 (1) personally advocate for or against a position on the local
 10 public question; or
 11 (2) discuss the public question with any individual, group, or
 12 organization or otherwise personally advocate for or against a
 13 position on the public question before any individual, group, or
 14 organization;
 15 so long as it is not done by using public funds. Advocacy or discussion
 16 allowed under this subsection is not considered a use of public funds.
 17 However, this subsection does not authorize or apply to advocacy or
 18 discussion by a school board member, superintendent, assistant
 19 superintendent, or school business official to or with students that
 20 occurs during the regular school day.
 21 (g) A student may use school equipment or facilities to report or
 22 editorialize about a local public question as part of the news coverage
 23 of the referendum by student newspaper or broadcast.
 24 SECTION 10. IC 20-46-1-10, AS AMENDED BY P.L.138-2016,
 25 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2020]: Sec. 10. (a) This section does not apply to a
 27 referendum on a resolution certified to the department of local
 28 government finance after March 15, 2016, to extend a referendum levy.
 29 (b) The question to be submitted to the voters in the referendum
 30 must read as follows:
 31 "For the __ (insert number) calendar year or years immediately
 32 following the holding of the referendum, shall the school
 33 corporation impose a property tax rate that does not exceed
 34 _____ (insert amount) cents (\$0.__) (insert amount) on
 35 each one hundred dollars (\$100) of assessed valuation and that is
 36 in addition to all other property taxes imposed by the school
 37 corporation for the purpose of funding _____
 38 (insert short description of purposes)?
 39 **If this public question is approved by the voters, the tax rate**
 40 **approved would represent a _____% (insert the percentage**
 41 **increase determined by the department of local government**
 42 **finance) increase over the current total tax rate of _____**



1 **(insert the name of the school corporation)."**

