

# Property Tax Replacement Options

26

## Three Revenue Scenarios for FY 2007

- Individual Adjusted Gross Income Tax
- Sales Tax (no services)
- Sales Tax (with services)

# Individual Income Tax Rate

27

## Scenario for FY 2007

Current Individual Adjusted Gross  
Income Tax Rate: 3.4%

### Replace 50% of Levy

New Total Tax Rate: 6.0%

Additional Rate: 2.6%

Additional Revenue: \$3,070

### Replace 100% of Levy

New Total Tax Rate: 9.0%

Additional Rate: 5.6%

Additional Revenue: \$6,146

CY 2007 Estimated Net Property Tax Levy = \$6,168

# Sales Tax Rate Increase

28

## Scenario for FY 2007

Current Sales Tax Rate: 6.0%

Replace 50% of Levy

New Total Tax Rate: 9.5%

Additional Rate: 3.5%

Additional Revenue: \$3,039

Replace 100% of Levy

New Total Tax Rate: 13.2%

Additional Rate: 7.2%

Additional Revenue: \$6,150

CY 2007 Estimated Net Property Tax Levy = \$6,168

# Expansion of Sales Tax to Services

29

## Scenario for FY 2007

Current Sales Tax Rate on Services:  
N/A

### Replace 50% of Levy

New Total Tax Rate: 8.0%

Additional Rate: 2.0%

Add'l Nonservice Revenue:  
\$1,748

Add'l Service Revenue: \$1,300

### Replace 100% of Levy

New Total Tax Rate: 11.1%

Additional Rate: 5.1%

Add'l Nonservice Revenue:  
\$4,397

Add'l Service Revenue: \$1,736

CY 2007 Estimated Net Property Tax Levy = \$6,168

## Replacement of Property Tax Calculation (Million \$)

<u>Tax Type</u>	<u>2006 Revenue*</u>	<u>Current Rate</u>	<u>Proposed Increase</u>	<u>Rate after Increase</u>	<u>Approximate Revenue Increase</u>	<u>Increased \$ Amount Per 1%</u>
Sales Tax	5,269.8	6%	<input type="text" value="0.0%"/>	6.0%	-	878.3
Individual Income Tax	4,322.2	3.4%	<input type="text" value="5.6%"/>	9.0%	7,118.9	1,271.2
Corporate Adj.Gross Income	703.2	8.5%	<input type="text" value="0.0%"/>	8.5%	-	82.7
Financial Institutions Tax	61.7	8.5%	<input type="text" value="0.0%"/>	8.5%	-	7.3
Insurance Tax	177.7	1.3%	<input type="text" value="0.0%"/>	1.3%	-	136.7
Utility Receipts	144.0	1.4%	<input type="text" value="0.0%"/>	1.4%	-	102.9
<b>TOTAL</b>					<b>7,118.9</b>	

<u>Property Tax (Pay 2006)</u>	<u>Gross Levy</u>	<u>PTRC</u>	<u>Net Levy</u>	<u>Homestead Credit</u>	<u>Final Net Levy</u>
	7,821.1	1,804.3	6,016.8	362.5	5,654.3

Difference still needed to replace property tax dollar for dollar **\$ (1,464.6)** million

\* Does not include income from one-time amnesty program.

Prepared by Sen. David Ford

The point of this exercise is to find alternative levels of different taxes that would completely replace the property tax. By changing the values in the white boxes, you can estimate the mix that you think is most appropriate to reduce the bright green total to zero.

All numbers are taken from the Indiana Handbook of Taxes, Revenues, and Appropriations published by the Legislative Services Agency. Numbers are approximations and change from year to year. This exercise is for approximation only.

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Sales Tax	5,269.8	6%	<input type="text" value="7.2%"/>	13.2%	6,323.8	878.3
Individual Income Tax	4,322.2	3.4%	<input type="text" value="0.0%"/>	3.4%	-	1,271.2
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Utility Receipts	144.0	1.4%	<input type="text" value="0.0%"/>	1.4%	-	102.9
<b>TOTAL</b>					<b>6,323.8</b>	

<u>Property Tax (Pay 2006)</u>	<u>Gross Levy</u>	<u>PTRC</u>	<u>Net Levy</u>	<u>Homestead Credit</u>	<u>Final Net Levy</u>
	7,821.1	1,804.3	6,016.8	362.5	5,654.3

Difference still needed to replace property tax dollar for dollar **\$ (669.5)** million

\* Does not include income from one-time amnesty program.

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Financial Institutions Tax	61.7	8.5%	<input type="text" value="0.0%"/>	8.5%	-	7.3
Insurance Tax	177.7	1.3%	<input type="text" value="0.0%"/>	1.3%	-	136.7
Utility Receipts	144.0	1.4%	<input type="text" value="0.0%"/>	1.4%	-	102.9
<b>TOTAL</b>					<b>13,442.7</b>	

<u>Property Tax (Pay 2006)</u>	<u>Gross Levy</u>	<u>PTRC</u>	<u>Net Levy</u>	<u>Homestead Credit</u>	<u>Final Net Levy</u>
	7,821.1	1,804.3	6,016.8	362.5	5,654.3

Difference still needed to replace property tax dollar for dollar **\$ (7,788.4)** million

\* Does not include income from one-time amnesty program.

Prepared by Sen. David Ford

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Sales Tax	5,269.8	6%	<input type="text" value="2.0%"/>	8.0%	1,756.6	878.3
Individual Income Tax	4,322.2	3.4%	<input type="text" value="1.6%"/>	5.0%	2,034.0	1,271.2
Corporate Adj. Gross Income	703.2	8.5%	<input type="text" value="1.5%"/>	10.0%	124.1	82.7
Financial Institutions Tax	61.7	8.5%	<input type="text" value="1.5%"/>	10.0%	10.9	7.3
Insurance Tax	177.7	1.3%	<input type="text" value="0.7%"/>	2.0%	95.7	136.7
Utility Receipts	144.0	1.4%	<input type="text" value="0.6%"/>	2.0%	61.7	102.9
<b>TOTAL</b>					<b>4,083.0</b>	

<u>Property Tax (Pay 2006)</u>	<u>Gross Levy</u>	<u>PTRC</u>	<u>Net Levy</u>	<u>Homestead Credit</u>	<u>Final Net Levy</u>
	7,821.1	1,804.3	6,016.8	362.5	5,654.3

Difference still needed to replace property tax dollar for dollar **\$ 1,571.3** million

\* Does not include income from one-time amnesty program.

Prepared by Sen. David Ford

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# Homeowner Property Taxes, 2007

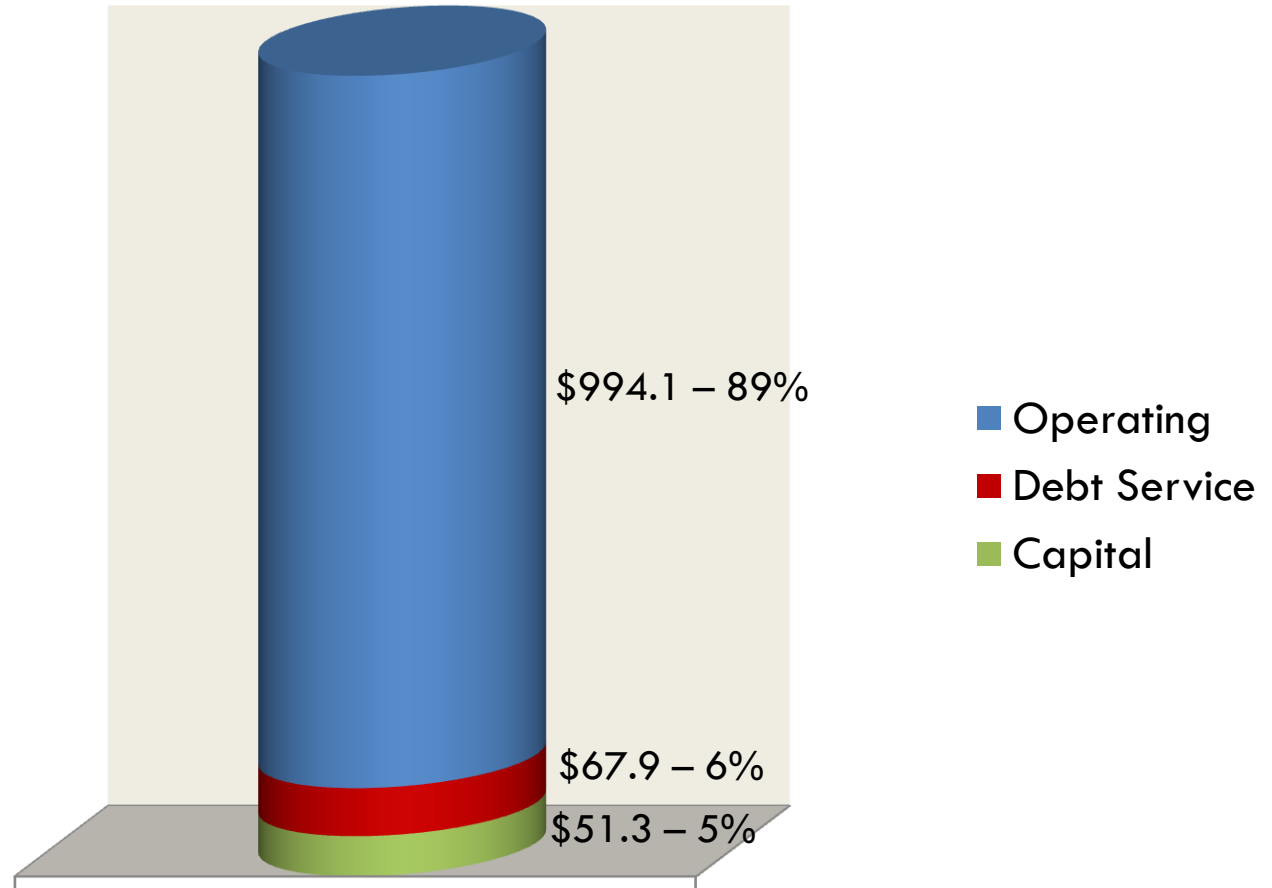
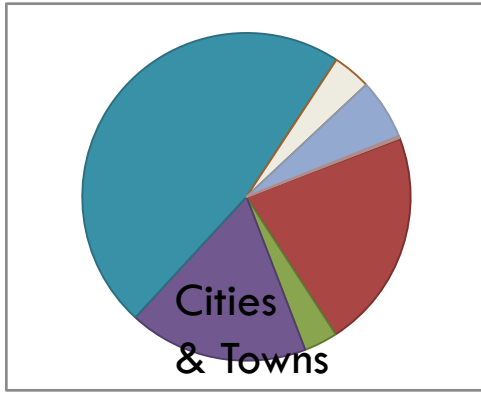
Estimated average increase in homeowner taxes, statewide (before end-of-year rebate)	<b>24%</b>
Inventory tax elimination in 51 remaining counties	<b>4%</b>
Cap on state tax relief	<b>4%</b>
Trending from 1999 to 2005 prices; possible business trending error	<b>10%</b>
Increases in local government tax collections	<b>6%</b>

# How We Got Here: Inventories

- Restructuring schedules full elimination of property tax on inventories for 2007 taxes; 41 counties adopt early; 51 remain for 2007
- Counties are allowed to use income tax to protect homeowners from tax shift; 42 did so
- Inventory tax elimination ratified by voters in 2004 constitutional referendum

# Property Tax Uses – Cities and Towns

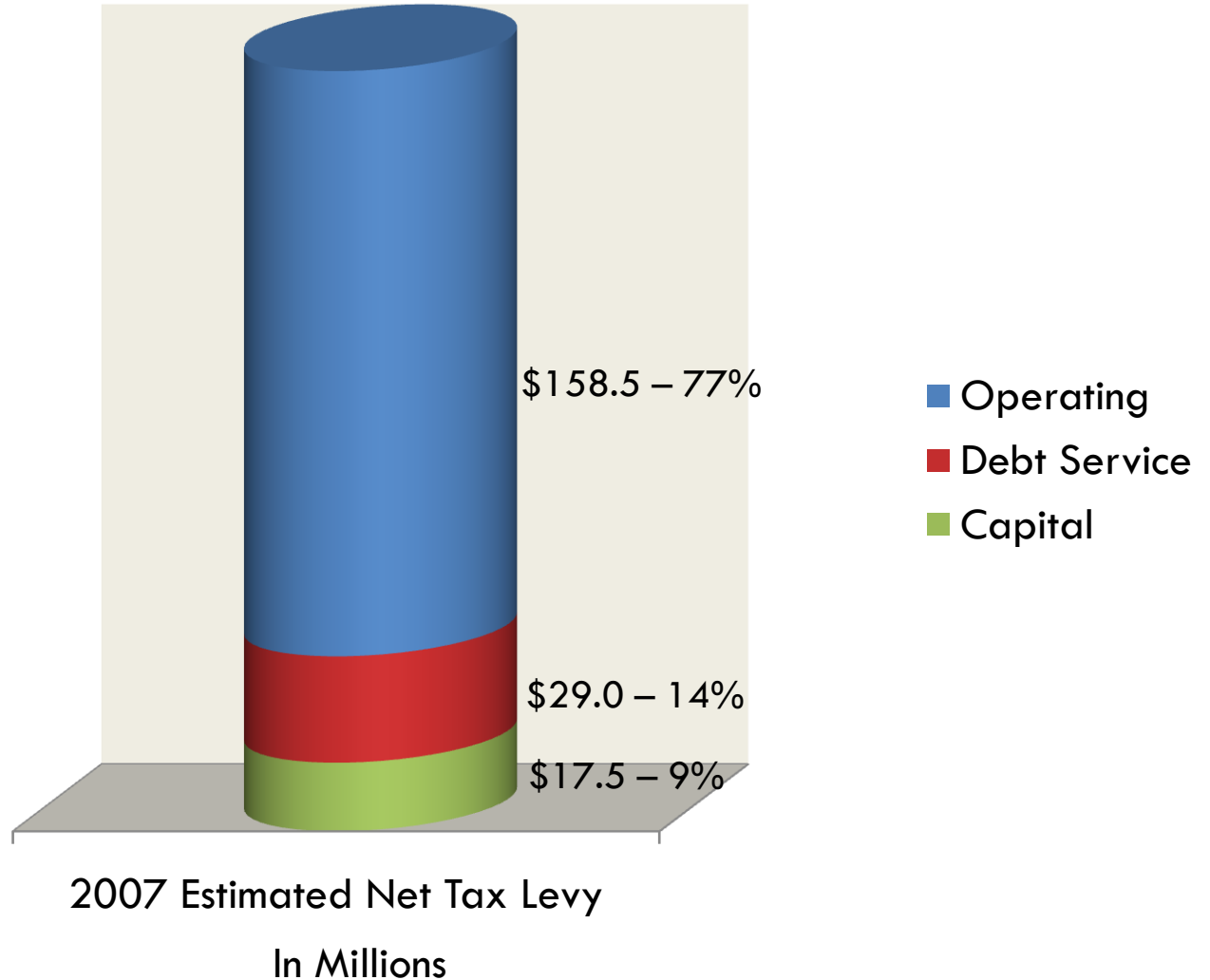
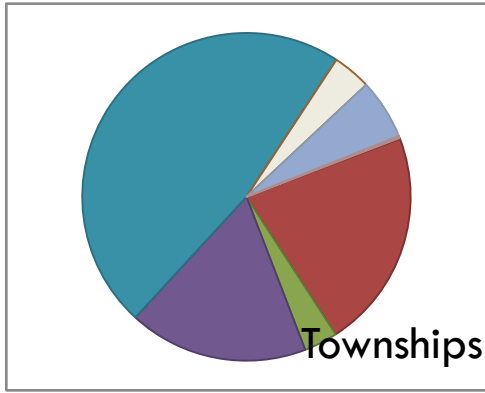
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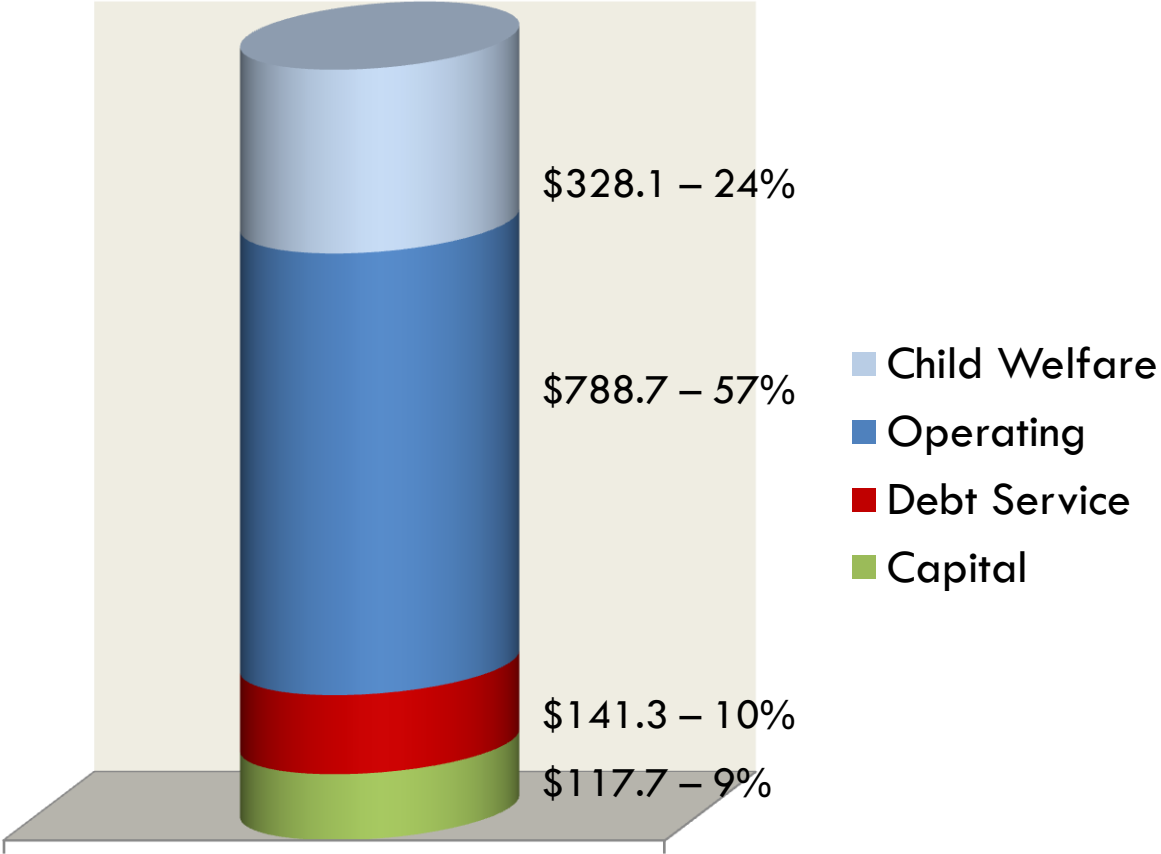
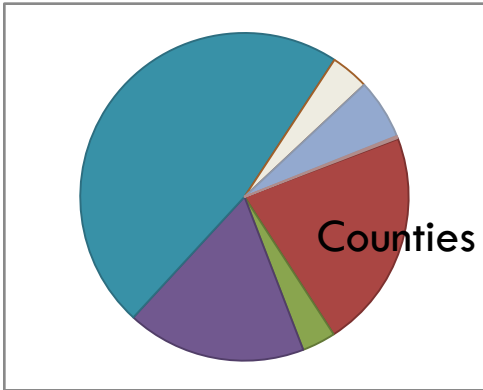
2007 Estimated Net Tax Levy  
In Millions

# Property Tax Uses - Townships

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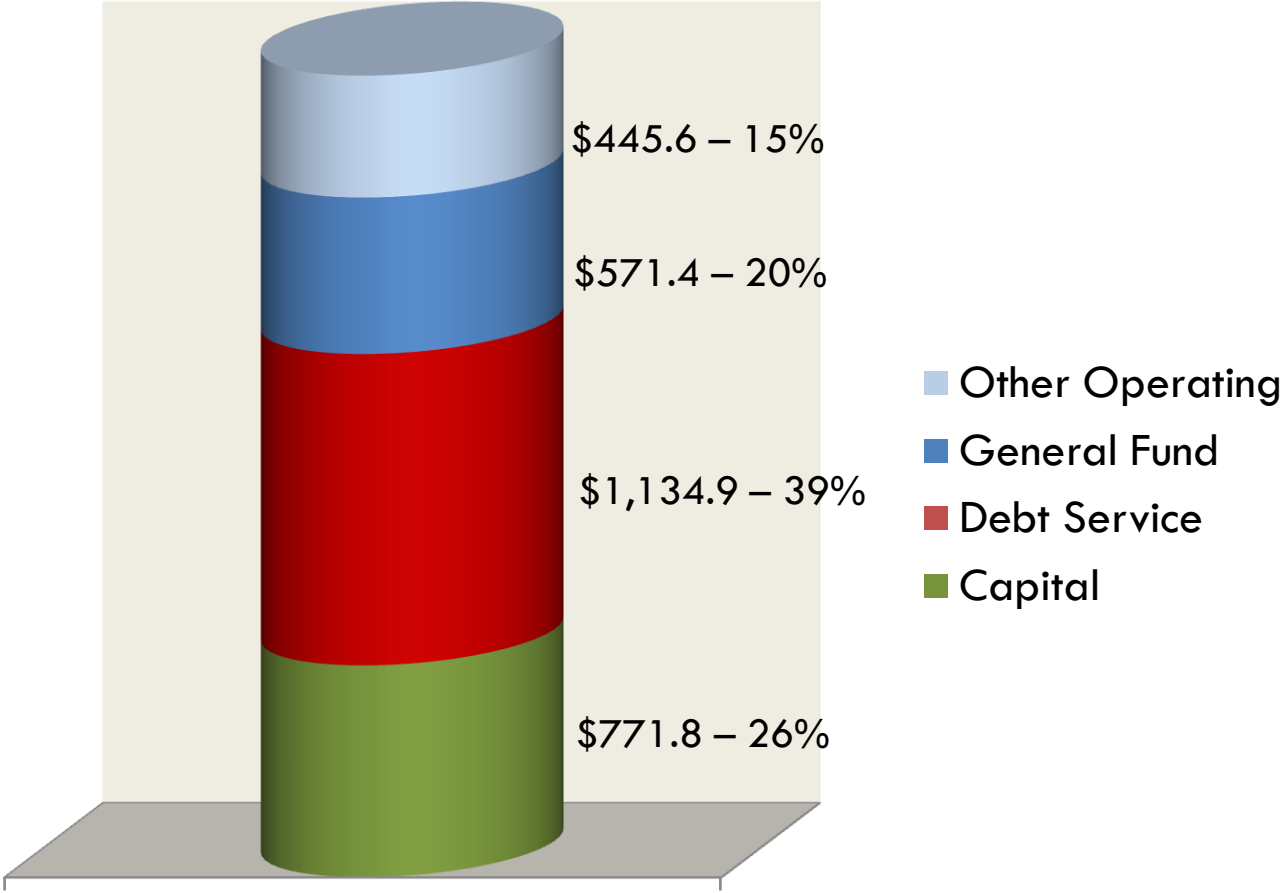
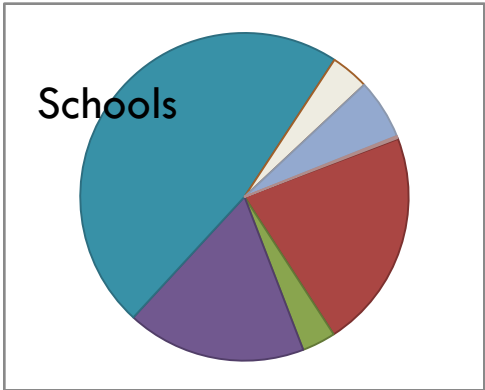


# Property Tax Uses - Counties



2007 Estimated Net Tax Levy  
In Millions

# Property Tax Uses – Schools



2007 Estimated Net Tax Levy  
In Millions

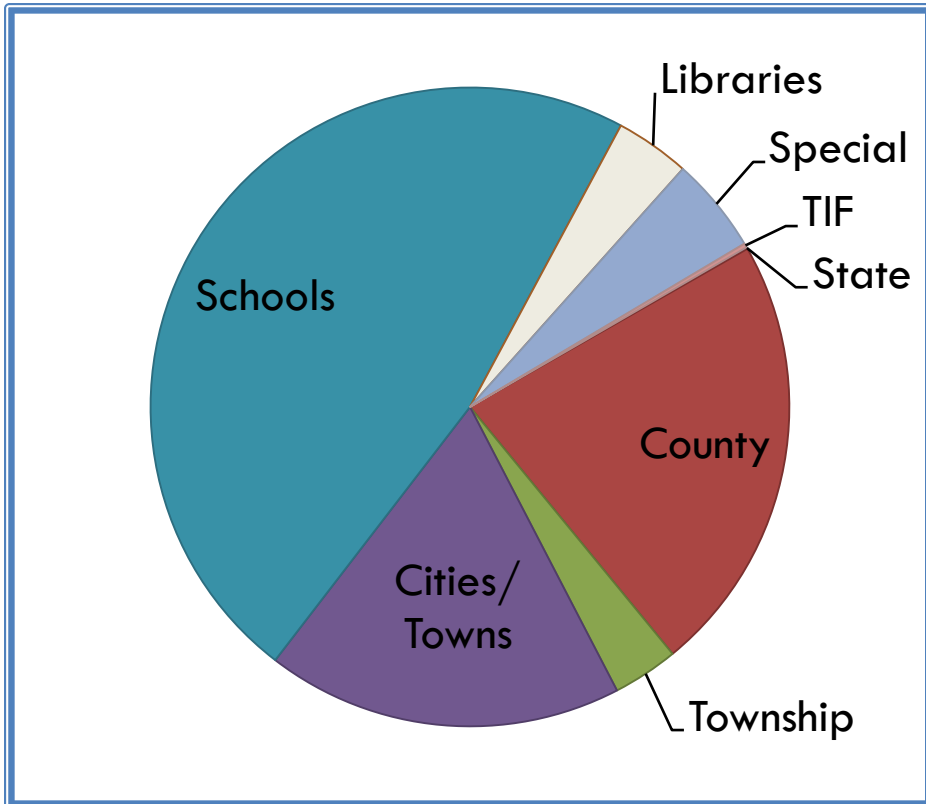
# Property Tax Uses - Total

3

Expense Category	2007 Estimated Net Levy (In Millions)	Percent
Operating	\$3,407.1	55%
Debt Service	1,458.5	24%
Capital	968.7	16%
Child Welfare	328.1	5%
State	<u>5.5</u>	<u>0%</u>
<b>Total</b>	<b>\$6,167 .9</b>	<b>100%</b>

# Property Tax By Unit Type

## 2007 Estimated Net Levy



Local Unit	Dollars (In Millions)	Percent
Schools	\$2,923.7	48%
Counties	1,375.8	22%
Cities/Towns	1,113.3	18%
Special	298.8	5%
Libraries	233.0	4%
Townships	205.0	3%
TIF Replacement	12.8	0%
State	5.5	0%
<b>Total</b>	<b>\$6,167.9</b>	<b>100%</b>



County Name	Unit Name	2002 Certified Levy Amount	2003 Certified Levy Amount	2004 Certified Levy Amount	2005 Certified Levy Amount	2006 Certified Levy Amount	2007 Certified Levy Amount
Delaware	STATE UNIT	82,896	124,488	89,319	86,805	90,320	93,867
Delaware	DELAWARE COUNTY	23,828,924	28,334,289	29,475,310	28,251,448	29,783,088	29,665,866
Delaware	CENTER TOWNSHIP	1,458,102	1,658,040	1,639,009	2,093,246	2,109,591	2,281,941
Delaware	DELAWARE TOWNSHIP	45,308	45,608	46,513	48,006	47,256	50,066
Delaware	HAMILTON TOWNSHIP	95,910	103,273	108,708	117,892	205,648	186,796
Delaware	HARRISON TOWNSHIP	39,492	68,855	70,575	72,220	72,150	77,129
Delaware	LIBERTY TOWNSHIP	59,939	108,078	108,365	93,738	106,201	105,107
Delaware	MONROE TOWNSHIP	137,326	129,750	114,050	88,300	123,151	158,556
Delaware	MT. PLEASANT TOWNSHIP	266,631	265,569	327,209	337,156	325,964	337,637
Delaware	NILES TOWNSHIP	29,734	31,072	32,479	33,828	34,302	36,478
Delaware	PERRY TOWNSHIP	14,624	15,477	16,202	28,809	29,305	29,796
Delaware	SALEM TOWNSHIP	86,070	89,777	93,297	96,435	97,085	98,361
Delaware	UNION TOWNSHIP	39,922	41,470	42,993	44,395	44,331	45,649
Delaware	WASHINGTON TOWNSHIP	25,926	25,789	26,129	27,211	27,786	28,505
Delaware	MUNCIE CIVIL CITY	19,150,051	21,110,438	22,060,017	22,517,398	22,068,381	25,286,888
Delaware	ALBANY CIVIL TOWN	205,702	241,072	253,092	262,763	263,980	275,279
Delaware	EATON CIVIL TOWN	240,406	251,260	263,318	260,215	267,249	289,736
Delaware	GASTON CIVIL TOWN	125,070	151,243	154,791	161,654	133,354	159,966
Delaware	SELMA CIVIL TOWN	75,262	78,659	82,186	85,682	84,722	92,648
Delaware	YORKTOWN CIVIL TOWN	757,069	841,140	879,383	920,332	1,653,847	1,721,583
Delaware	CHESTERFIELD CIVIL TOWN	33,807	51,305	56,081	56,949	66,404	0
Delaware	DALEVILLE CIVIL TOWN	197,796	217,043	228,047	235,712	217,860	254,988
Delaware	DELAWARE COMMUNITY SCHOOL CORPORATION	6,723,463	7,749,305	8,655,144	8,735,858	8,849,758	9,331,754
Delaware	WES-DEL COMMUNITY SCHOOL CORP	2,382,116	2,455,871	3,206,203	3,164,774	3,303,901	3,505,741
Delaware	LIBERTY-PERRY COMMUNITY SCHOOL CORPORATI	2,361,825	2,567,800	2,941,053	3,051,959	3,175,601	3,826,862
Delaware	COWAN COMMUNITY SCHOOL CORPORATION	1,585,467	1,633,128	1,814,843	2,399,937	2,477,044	2,548,042
Delaware	MT. PLEASANT TOWNSHIP COMMUNITY SCHOOL C	7,107,662	7,604,197	8,165,296	8,703,531	9,022,122	9,812,480
Delaware	DALEVILLE COMMUNITY SCHOOLS	2,044,264	2,115,999	2,333,911	2,371,325	2,437,464	3,106,225
Delaware	MUNCIE COMMUNITY SCHOOL CORPORATION	27,176,715	29,482,698	29,922,002	28,891,198	29,391,294	35,160,065
Delaware	MUNCIE PUBLIC LIBRARY	3,206,317	3,353,916	3,531,713	3,717,345	3,593,840	3,874,548
Delaware	YORKTOWN - MT PLEASANT LIBRARY	292,739	324,685	339,786	354,564	365,037	380,547
Delaware	MUNCIE SANITARY	6,179,636	6,360,706	6,657,047	6,947,530	6,789,400	7,433,713
Delaware	MUNCIE PUBLIC TRANSPORTATION	2,525,164	2,655,594	2,779,943	2,901,727	2,881,534	3,512,222
Delaware	DELAWARE AIRPORT	248,689	256,521	468,925	506,364	504,287	543,646
Delaware	EAST CENTRAL INDIANA SOLID WASTE	195,937	192,391	193,525	206,162	218,274	226,845
Delaware	DELAWARE COUNTY REDEVELOPMENT		238,224	263,165	277,200	307,221	393,818
Delaware	TOWN OF YORKTOWN REDEVELOPMENT			10,837	9,570	7,604	7,519
Delaware	MUNCIE REDEVELOPMENT COMMISSION		100,829	128,631	130,502	123,656	159,555

TOTALS    109,025,961    121,075,559    127,579,097    128,289,740    131,300,012    145,100,424

11%    5%    1%    2%    11%

6 year escalation    33%

Delaware County Population	<b>1970</b>	<b>1980</b>	<b>1990</b>	<b>2000</b>	<b>2006</b>
	129219	128587	119659	118670	114879
	Gain/Loss	-0.49%	-6.94%	-0.83%	-3.19%

Total 36 Year Gain/Loss    -11.10%

Last 6 Year Gain/Loss    -3.19%

Median Household Income					
National MHI	\$26,707.00	\$28,220.00	\$30,056.00	\$41,994.00	\$48,201.00
Del. Co. MHI	\$27,173.00	\$27,573.00	\$24,436.00	\$34,659.00	\$34,227.00
Difference	1.74%	-2.29%	-18.70%	-17.47%	-28.99%

2002 Certified Levy Amount    2003 Certified Levy Amount    2004 Certified Levy Amount    2005 Certified Levy Amount    2006 Certified Levy Amount    2007 Certified Levy Amount

TOTALS    109,025,961    121,075,559    127,579,097    128,289,740    131,300,012    145,100,424

11%    5%    1%    2%    11%

6 year escalation    33%

Delaware  
County  
Population

1970	1980	1990	2000	2006
------	------	------	------	------

129219    128587    119659    118670    114879  
Gain/Loss    -0.49%    -6.94%    -0.83%    -3.19%

Total 36 Year Gain/Loss    -11.10%  
Last 6 Year Gain/Loss    -3.19%

Median Household Income

National MHI    \$26,707.00    \$28,220.00    \$30,056.00    \$41,994.00    \$48,201.00  
Del. Co. MHI    \$27,173.00    \$27,573.00    \$24,436.00    \$34,659.00    \$34,227.00

Difference    1.74%    -2.29%    -18.70%    -17.47%    -28.99%

How could Florida's communities follow suit? First, they could take a page from management guru Peter Drucker and require that every "traditional" service or function prove that it's a proper role of government.

Second, they could apply to local government Drucker's famous test for business: "If we weren't doing this yesterday, would we do it today?" Some services may well be discontinued rather than contracted out.

# *Georgia City Shows Florida How To Cut Costs*

By GEOFFREY F. SEGAL

Published: Jun 12, 2007

News from TBO.com:

With the Florida Legislature now seemingly intent on mandating lower property taxes, some local officials are warning of libraries shutting down, your 911 call going unanswered, or your local jail turning inmates loose.

Yet if those same officials would only turn their gaze a bit farther north, they could observe a Georgia city that demonstrates how Florida's local governments not only could survive but could thrive, with big savings for taxpayers.

Indeed, the experiment in Sandy Springs, Ga., has proved that local governments don't need hundreds of public employees to function. Sandy Springs, a fast-growing town of more than 80,000 residents, has only four public employees who are not involved with public safety. Except for police and fire, virtually every government function has been contracted out.

In its two years under private management, Sandy Springs hasn't needed a tax hike or a fee increase, the government has become more responsive, the service quality has improved, and so has customer satisfaction. The residents love it.

In fact, this model has worked so well that two other Atlanta-area communities adopted it last year, and several others are considering a similar approach.

How could Florida's communities follow suit? First, they could take a page from management guru Peter Drucker and require that every "traditional" service or function prove that it's a proper role of government.

Second, they could apply to local government Drucker's famous test for business: "If we weren't doing this yesterday, would we do it today?" Some services may well be discontinued rather than contracted out.

Indeed, certain services that some other cities provide won't necessarily be provided by Sandy Springs - either because they've outgrown their purpose, they're no longer effective, or they're outside the proper scope of government.

Florida's local officials can determine on a case-by-case basis whether it makes more sense for their community to "make" or "buy" public services. If they decide to buy, there are numerous functions that are readily available on the marketplace and could be easily contracted out to the private sector.

Criticism of the way Florida's state government handled contracts for the outsourcing of selected government services shouldn't deter local officials from experimenting. At the state level, the problem arguably wasn't in the game plan but in the execution.

While the Sandy Springs model isn't necessarily a good fit for every city, it does teach us an important lesson: that "business as usual" isn't the only operational model for local governments. Local governments need not adopt the entire model; rather, they can choose some services or entire departments to outsource to achieve savings.

For too many years local governments have been on auto-pilot when it comes to budgeting. They generally tend to spend more than they did the year before, with little real consideration of how sustainable that spending trend would be over the long term.

By breaking the mold and encouraging the kind of innovation and creativity that Sandy Springs exemplifies, Florida's local governments could become more efficient and effective. In Florida, rethinking how local governments operate can be the key to providing real property-tax relief.

**Geoffrey F. Segal is an adjunct scholar of The James Madison Institute, a non-partisan policy center based in Tallahassee, and the director of government reform at Reason Foundation.**

## **Sandy Springs Incorporates, Inspires New Wave of 'Private' Cities in Georgia**

City opts to contract out nearly all government services

By [Leonard C. Gilroy, AICP](#) and Steve Stanek

Fed up with high taxes and poor service delivery, the nearly 90,000 residents of Sandy Springs in Georgia's Fulton County voted in 2005 to incorporate, making Sandy Springs the first new city in Georgia in 50 years.

The incorporation has gone so well that two new municipalities are about to be created in Fulton County, which includes Atlanta. Residents of John's Creek and Milton voted to incorporate in July. The areas will become cities on December 1.

Incorporation votes in other unincorporated areas of the county are slated for next year.

### **Services Contracted**

What makes Sandy Springs interesting is that instead of creating a new municipal bureaucracy, the city opted to contract out nearly all government services.

City leaders started with a blank slate, enabling them to ask fundamental questions about what role government should play. Every "traditional" service or function was required to prove its worthiness and proper role and place within government, and officials had to decide whether to "make" or "buy" public services.

Ultimately they decided to "buy" most services from the private sector, signing a contract with CH2M-Hill, an international firm that oversees and manages the day-to-day operations of the city.

The \$32 million contract was just above half what the city traditionally was charged in taxes by Fulton County. That will save the new city's citizens millions of dollars a year.

### **Performance Lauded**

Mike Bodker, chairman of the Northeast Fulton County Study Commission heading up the effort for John's Creek, said the new city will likely follow Sandy Springs' model and "use privatization and partnering to use tax dollars more effectively."

Bodker said the commission wants to identify and use innovative and competitive solutions while making the government more responsible, transparent, and accountable to taxpayers.

Sandy Springs' first mayor, Eva Galambos, said the city's relationship with CH2M-Hill "has been exemplary. We are thrilled with the way the contractors are performing. The speed with which public works problems are addressed is remarkable.

"All the public works, all the community development, all the administrative stuff, the finance department, everything is done by CH2M-Hill," Galambos said. "The only services the city pays to its own employees are for public safety and the court to handle ordinance violations."

### **Police, Fire Government-Run**

Sandy Springs had been contracting for public safety services from Fulton County since its incorporation last December. In July, Sandy Springs started its own 100-member police department.

The city and county also recently agreed to the sale of three fire stations from the county to the city.

Sandy Springs bought the fire stations for \$5,000 each. The county owed money on two of the fire stations, and Sandy Springs agreed to assume the debt. The city is hiring its own fire personnel.

Galambos said the city would have preferred to use private firefighters, but there is no company in the area that provides private fire services.

## CURRENT STRUCTURE

### ASSESSORS

Center	Mt. Pleasant
Delaware County	Liberty

### TRUSTEES

Center	Mt. Pleasant
Liberty	

### ASSESSORS/TRUSTEES

Hamilton	Perry
Delaware	Salem
Harrison	Union
Niles	Washington
Monroe	

## CONSOLIDATED STRUCTURE

### 1 ASSESSOR

Delaware County

### 1 TRUSTEE

Delaware County

## **Consolidation of Assessors and Trustees**

### **IC 36-1.5-4-10**

#### **Initiation of reorganization by legislative body**

Sec. 10. (a) The legislative body of a political subdivision may initiate a proposed reorganization under this chapter by adopting a resolution that:

### **IC 36-1.5-4-11**

#### **Initiation of reorganization by voters**

Sec. 11. (a) The voters of a political subdivision may initiate a proposed reorganization by filing a written petition, substantially in the form prescribed by the department, with the clerk of the political subdivision that:

- (1) proposes a reorganization; and
- (2) names the political subdivisions that would be reorganized in the proposed reorganization.

**(b) If the written petition is signed by at least five percent (5%) of the voters of the political subdivision, as determined by the vote cast in the political subdivision for secretary of state at the most recent general election, the clerk of the political subdivision shall certify the petition to the legislative body of the political subdivision.**

### **IC 36-1.5-4-12**

#### **Action by legislative body on proposed reorganization; hearing**

Sec. 12. (a) If a petition is certified to the legislative body of a political subdivision under section 11 of this chapter, the legislative body shall conduct a public hearing on the proposed reorganization not sooner than five (5) days after publishing a notice of the public hearing under IC 5-3-1. Not more than thirty (30) days after the conclusion of the public hearing the legislative body shall adopt a resolution, substantially in the form prescribed by the department of local government finance, to do any of the following:

- (1) Decline to participate in the proposed reorganization.
- (2) Propose a reorganization with the political subdivisions named in the petition.
- (3) Propose a reorganization with political subdivisions that differ in part or in whole from the political subdivisions named in the petition.

### **IC 36-1.5-4-15**

#### **Appointment of reorganization committee**

Sec. 15. Not later than thirty (30) days after the clerk of the last political subdivision to adopt a reorganization resolution under this chapter has certified the substantially identical resolution to all of the political subdivisions named in the resolution, the reorganizing political subdivisions shall appoint the number of individuals specified in section 16 of this chapter to serve on a reorganization committee to develop a plan of reorganization for the reorganizing political subdivisions.

### **IC 36-1.5-4-20**

#### **Actions by legislative bodies on reorganization plan**

Sec. 20. At a public hearing on a plan of reorganization conducted under section 19 of this chapter, or in a public meeting held not more than thirty (30) days after the public hearing concludes, a legislative body of a reorganizing political subdivision shall do one (1) of the following:

- (1) Adopt the plan of reorganization as presented to the legislative body.**
- (2) Adopt the plan of reorganization with modifications.**
- (3) Reject the plan of reorganization and order a reorganization committee to submit a new plan of reorganization within thirty (30) days after the legislative body rejects the plan of reorganization.**

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

### **IC 36-1.5-4-26**

#### **Notification of county election board upon receipt of certifications from all reorganizing political subdivisions; public question**

Sec. 26. When a county recorder has received certifications under this chapter from all of the reorganizing political subdivisions, either from the legislative body of a political subdivision or from a clerk of the circuit court after a petition process under section 23.5 of this chapter in a political subdivision, the county recorder shall notify the county election board of each county in which a reorganizing political subdivision is located that a public question on a plan of reorganization is eligible to be placed on the ballot for consideration of the voters of each of the reorganizing political subdivisions or (in the case of a reorganization described in section 1(a)(9) of this chapter) for consideration by the voters of the entire county.

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

### **IC 36-1.5-4-27**

#### **County election board placing public question on ballot**

Sec. 27. After the county recorder of each county in which reorganizing political subdivisions are located has notified the county election board that a public question on a plan of reorganization is eligible to be placed on the ballot, the county election board shall place the public question on the ballot in accordance with IC 3-10-9 on the first regularly scheduled election that will occur in all of the precincts of the reorganizing political subdivisions at least sixty (60) days after the required notices are received.

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

### **IC 36-1.5-4-28**

#### **Form of public question**

Sec. 28. A public question under this chapter shall be placed on the ballot in all of the precincts that are located in the reorganizing political subdivisions in substantially the following form:

"Shall \_\_\_\_\_ (insert name of political subdivision) and \_\_\_\_\_ (insert name of political subdivision) reorganize as a single political subdivision?"

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

### **IC 36-1.5-4-29**



