



February 18, 2026

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## ENGROSSED SENATE BILL No. 270

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DIGEST OF SB 270 (Updated February 18, 2026 5:27 pm - DI 134)

**Citations Affected:** IC 36-1.5; IC 36-6.

**Synopsis:** Township mergers. Requires the department of local government finance (department) not later than December 31, 2026, to compile data on each township (excluding townships in Marion County) and assign points based upon the township government's performance. Requires a township government that is assigned at least four points (designated township), with certain exceptions, to: (1) merge; or (2) for a township in which (A) at least 80% of the  
(Continued next page)

**Effective:** Upon passage; July 1, 2026.

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## Niemeyer, Buck, Walker G

(HOUSE SPONSORS — SLAGER, SHONKWILER)

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January 8, 2026, read first time and referred to Committee on Local Government.  
January 15, 2026, amended, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.

January 20, 2026, reported favorably — Do Pass.

January 22, 2026, read second time, ordered engrossed. Engrossed.

January 28, 2026, read third time, passed. Yeas 39, nays 9.

HOUSE ACTION

February 2, 2026, read first time and referred to Committee on Local Government.  
February 17, 2026, amended, reported — Do Pass. Referred to Committee on Ways and Means pursuant to Rule 126.3.

February 18, 2026, amended, reported — Do Pass.

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ES 270—LS 7084/DI 87



## Digest Continued

township's boundaries coincide with a municipality's boundaries; and (B) at least 51% of the township's population resides within the corporate boundaries of a municipality, reorganize with the municipality. Requires a merger to satisfy the following requirements: (1) A designated township must merge with at least one township that has less than four points (recipient township). (2) The merger must satisfy contiguity requirements under the township merger law. Provides that if all townships in a county have at least four points, the county executive must designate two townships to act as the recipient townships. Requires the county executive to designate which townships will merge taking into consideration: (1) the wishes of the designated townships and recipient townships; and (2) the contiguity requirements under the township merger law. Provides that all mergers in a county are effective not later than January 1, 2029. Establishes provisions for an interim township government for the new merged township government until a new township trustee and township legislative body are elected during the 2030 general election. Requires a designated township that is required to reorganize to adopt a resolution not later than October 1, 2027, that designates the municipality (recipient municipality) that will reorganize with the designated township. Requires the appointment of a joint board consisting of representatives of the designated township and the recipient municipality to prepare a plan of reorganization. Requires the county fiscal body to approve the budget, tax rate, and tax levy imposed by the recipient municipality within the boundaries of the rural township services district. Provides that a recipient municipality has all of the powers of the government modernization act in reorganizing the township. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. Provides that a township merger does not affect the office of township assessor of a township participating in the merger. Amends the government modernization act to require a political subdivision to respond to a resolution that names the political subdivision as a participant in a proposed reorganization. Requires townships to annually provide certain information relating to fire protection to the department as part of a pre-budget survey administered by the department. Requires the department to share the information with the department of homeland security. Repeals a law that allows township governments to dissolve a merger. Allows the county council in a specified county to adopt a resolution to transfer the duties of a township assessor to the county assessor if: (1) the office of township assessor has been vacant for at least 90 days; and (2) a caucus was held but failed to fill the vacancy. Establishes requirements for the transfer of duties.



February 18, 2026

Second Regular Session of the 124th General Assembly (2026)

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 2025 Regular Session of the General Assembly.

## ENGROSSED SENATE BILL No. 270

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

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

1       SECTION 1. IC 36-1.5-4-13, AS AMENDED BY P.L.202-2013,  
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: Sec. 13. (a) The legislative body of a political  
4 subdivision that receives a certified resolution under section 10 or 12  
5 of this chapter **may shall** do any of the following:

- 6             (1) Adopt a resolution declining to participate in a proposed  
7 reorganization. **The resolution must detail why the political**  
8 **subdivision does not wish to participate in the reorganization.**  
9             (2) Adopt a substantially identical resolution proposing to  
10 participate in a proposed reorganization with the political  
11 subdivisions named in a resolution certified to the political  
12 subdivision.  
13             (3) Adopt a resolution proposing to participate in a proposed  
14 reorganization with political subdivisions that differ in part or in  
15 whole from the political subdivisions named in a resolution  
16 certified to the political subdivision.  
17             (b) The clerk of the political subdivision adopting a resolution

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1 proposing a reorganization under this section shall certify the  
2 resolution to the clerk of each political subdivision named in the  
3 resolution.

4 SECTION 2. IC 36-1.5-4.1 IS ADDED TO THE INDIANA CODE  
5 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
6 UPON PASSAGE]:

7 **Chapter 4.1. Reorganization of Certain Designated Townships**

8 **Sec. 1. (a) This chapter does not apply to a township:**

- 9     (1) located in a county having a consolidated city; or
- 10     (2) that, not later than June 30, 2027, has begun to consolidate  
11         with another:

- 12         (A) township under IC 36-6-1.5; or
- 13         (B) unit under IC 36-1.5-4.

14     (b) This chapter applies only to a designated township that  
15         satisfies all of the following criteria:

16         (1) At least eighty percent (80%) of the township's boundaries  
17         coincide with a municipality's boundaries.

18         (2) At least fifty-one percent (51%) of the township's  
19         population resides within the corporate boundaries of a  
20         municipality described in subdivision (1).

21     Sec. 2. To the extent that other provisions in this article conflict  
22         with this chapter, this chapter controls.

23     Sec. 3. As used in this chapter, "department" means the  
24         department of local government finance.

25     Sec. 4. As used in this chapter, "designated township" has the  
26         meaning set forth in IC 36-6-1.7-3.

27     Sec. 5. As used in this chapter, "plan" or "plan of  
28         reorganization" means a plan of reorganization approved by the  
29         legislative body of a recipient municipality under this chapter.

30     Sec. 6. As used in this chapter, "recipient municipality" means  
31         a municipality that is named by a designated township in a  
32         resolution under section 14 of this chapter.

33     Sec. 7. As used in this chapter, "reorganization" means the  
34         dissolution of a designated township and the transfer of township  
35         property, functions, powers, and services to a municipality that is  
36         the recipient municipality.

37     Sec. 8. As used in this chapter, "township office" refers to any  
38         of the following:

39         (1) The office of township trustee elected as provided in  
40             IC 36-6-4-2.

41         (2) The office of township assessor elected as provided in  
42             IC 36-6-5-1 (if the office exists).



1                   **(3) The office of a member of the township board elected as**  
2                   **provided in IC 36-6-6-2.**

3                   **Sec. 9. As used in this chapter, "township services" means the**  
4                   **following:**

- 5                   **(1) Township assistance under IC 12-20 and IC 12-30-4.**  
6                   **(2) Provision of insulin to the poor under IC 12-20-16.**  
7                   **(3) Fire protection services under IC 36-8.**  
8                   **(4) Fence viewing under IC 32-26.**  
9                   **(5) Provision and maintenance of cemeteries under IC 23-14.**  
10                  **(6) Provision and maintenance of township parks and**  
11                  **community centers under IC 36-10.**  
12                  **(7) Destruction of detrimental plants, noxious weeds, and rank**  
13                  **vegetation under IC 15-16-8.**  
14                  **(8) Any other services required by statute to be provided by**  
15                  **a township.**

16                  **Sec. 10. As used in this chapter, "township services district"**  
17                  **means a service district that is located within the boundaries of the**  
18                  **reorganized designated township in which the recipient**  
19                  **municipality imposes a township services district levy.**

20                  **Sec. 11. As used in this chapter, "township services district levy"**  
21                  **means the budget, tax rate, and tax levy imposed by the recipient**  
22                  **municipality within the boundaries of a township services district.**

23                  **Sec. 12. (a) On January 1, 2029, each designated township that**  
24                  **meets the criteria described in section 1(b) of this chapter is**  
25                  **dissolved. All of the following occur:**

26                  **(1) The term of office of an individual who holds a township**  
27                  **office ends on December 31, 2028. An election for a township**  
28                  **office shall not be held in 2029 or thereafter.**

29                  **(2) The:**

- 30                  **(A) powers and duties of the office of township trustee are**  
31                  **transferred to the executive of the recipient municipality;**  
32                  **(B) legislative powers and duties of the office of township**  
33                  **board members are transferred to the legislative body of**  
34                  **the recipient municipality;**  
35                  **(C) fiscal powers and duties of the office of township board**  
36                  **members are transferred to the fiscal body of the recipient**  
37                  **municipality; and**  
38                  **(D) powers and duties of the township assessor (if the office**  
39                  **exists) are transferred to the county assessor.**

40                  **(3) The boundaries of the dissolved township remain as the**  
41                  **boundaries of the service area within which the recipient**  
42                  **municipality provides township services.**



1           **(4) If a designated township participates in a fire protection**  
2           **territory or fire protection district, the fire protection**  
3           **territory or fire protection district is unaffected by the**  
4           **reorganization and the area within the boundaries of the**  
5           **dissolved township remain a part of the fire protection**  
6           **territory or fire protection district after reorganization. The**  
7           **recipient municipality succeeds the designated township in the**  
8           **designated township's role as:**

9           **(A) a participating unit that is not a provider unit in the**  
10          **fire protection territory; or**

11          **(B) a participant in the fire protection district;**  
12          **for the area within the boundaries of the dissolved designated**  
13          **township.**

14          **(5) The balance in the general fund of the designated township**  
15          **shall be transferred to the general fund of the recipient**  
16          **municipality.**

17          **(6) The balance in the township assistance fund of a**  
18          **designated township shall be transferred to a township**  
19          **assistance fund established by the recipient municipality.**

20          **(7) The balance of any other fund of the designated township**  
21          **shall be transferred to the fund of the recipient municipality**  
22          **that most closely corresponds to the fund of the designated**  
23          **township.**

24          **(8) Subject to section 30 of this chapter, the property and**  
25          **liabilities of the designated township become the property and**  
26          **liabilities of the recipient municipality.**

27          **(b) IC 36-1-8-5 does not apply to a balance referred to in**  
28          **subsection (a).**

29          **Sec. 13. A designated township that is adjacent to a municipality**  
30          **may designate the municipality in a resolution under section 14 of**  
31          **this chapter. A township is not adjacent to a municipality if the**  
32          **township and municipality are connected by a strip of land that is**  
33          **less than one hundred fifty (150) feet wide.**

34          **Sec. 14. (a) The legislative body of a designated township shall**  
35          **adopt a resolution not later than October 1, 2027, that:**

36           **(1) proposes a reorganization; and**

37           **(2) designates one (1) municipality that satisfies the criteria**  
38           **under section 13 of this chapter for reorganizing with the**  
39           **designated township.**

40          **(b) The township trustee of the designated township shall certify**  
41          **the resolution to:**

42           **(1) the county clerk; and**



1                   **(2) if the recipient municipality is a municipality, the clerk of  
2                   the municipality.**

3                   If the recipient municipality meets the criteria under section 13 of  
4                   this chapter, the recipient municipality and the designated  
5                   township shall appoint a joint board under section 16 of this  
6                   chapter.

7                   **Sec. 15. If a recipient municipality is named by two (2) or more  
8                   designated townships in resolutions under section 14 of this  
9                   chapter, the recipient municipality may:**

10                  **(1) appoint a single joint board under section 16 of this  
11                  chapter; and**

12                  **(2) prepare and adopt a single plan of reorganization;  
13                  to govern the reorganization of the townships, instead of  
14                  appointing separate boards and adopting separate plans for each  
15                  of the townships.**

16                  **Sec. 16. (a) A joint board shall consist of the following:**

17                  **(1) Two (2) members of the township board of each township  
18                  participating in the reorganization, selected by the members  
19                  of the township board.**

20                  **(2) Four (4) members of the legislative body of the designated  
21                  municipality, selected by the members of the body.**

22                  **(3) The township trustee of each township participating in the  
23                  reorganization.**

24                  **(4) The deputy township trustee or a full-time township  
25                  employee of each township participating in the  
26                  reorganization.**

27                  The fiscal officer of the designated municipality, and other  
28                  members of the bodies under subdivisions (1) and (2), shall serve  
29                  as advisory, nonvoting members.

30                  **(b) A majority of the voting members constitutes a quorum.  
31                  Official action may only be taken by affirmative vote of at least a  
32                  majority of members present at the meeting.**

33                  **(c) The members of a joint board serve without compensation.  
34                  The members are entitled to reimbursement from the reorganizing  
35                  township and recipient municipality for the necessary expenses  
36                  incurred in the performance of their duties.**

37                  **(d) A joint board is subject to IC 5-14-1.5 and IC 5-14-3.**

38                  **(e) The joint board shall prepare a reorganization plan not later  
39                  than March 1, 2028, for transferring the powers, duties, and  
40                  property of the designated township consistent with this chapter.  
41                  The joint board shall send the plan to the legislative body of the  
42                  recipient municipality for adoption.**



1                             (f) The legislative body of the recipient municipality may adopt  
2                             the plan as drafted or modify the plan before adoption.

3                             Sec. 17. Elimination of a township office of a designated  
4                             township does not invalidate:

5                             (1) any resolutions, fees, schedules, or other actions adopted  
6                             or taken by the township trustee or township assessor (if the  
7                             office exists) before January 1, 2029; or

8                             (2) any appointments made by the township trustee or  
9                             township assessor (if the office exists) before January 1, 2029.

10                            Sec. 18. (a) In 2028 and each year thereafter, the fiscal body of  
11                             the recipient municipality shall, in the manner provided by  
12                             IC 6-1.1-17, adopt a township services district levy for the ensuing  
13                             year.

14                            (b) If a recipient municipality fails to adopt a township services  
15                             district levy, the township service district's most recently approved  
16                             township services levy is continued for the ensuing budget year.

17                            Sec. 19. (a) This section applies if a part of the reorganized  
18                             township is located outside the boundaries of the municipality.

19                            (b) The municipality shall establish:

20                             (1) an urban township services district consisting of the area  
21                             of the designated township that is located within the  
22                             boundaries of the municipality; and

23                             (2) a rural township services district consisting of the area of  
24                             the designated township located outside the boundaries of the  
25                             municipality.

26                            (c) Subject to subsection (d), a tax levied under this section may  
27                             be levied at:

28                             (1) a uniform rate upon all taxable property within the  
29                             designated township; or

30                             (2) different rates for the township service districts included  
31                             within the designated township, so long as a tax rate applies  
32                             uniformly to all of a township service district's taxable  
33                             property within the designated township.

34                            (d) If a uniform tax rate is levied upon all taxable property  
35                             within a designated township upon reorganization, different tax  
36                             rates may be levied for the township service districts included  
37                             within the designated township in subsequent years.

38                            (e) Not later than October 1 of a year, the municipality shall  
39                             submit the township services district levy for the rural township  
40                             service district to the county fiscal body for its approval. Not later  
41                             than October 15 of the year, the county fiscal body shall review the  
42                             proposed township service district levy for the rural township



1       service district. The county fiscal body may reduce or modify but  
2       not increase the proposed township service district levy.

3       (f) If:

- 4           (1) the municipality fails to adopt a township service district  
5           levy; or  
6           (2) a county fiscal body does not adopt the township service  
7           district levy for a rural township district within the time  
8           specified under subsection (c);

9       the township service district's most recent township service district  
10      levy approved by the municipality or county, whichever is  
11      appropriate, is continued for the ensuing budget year.

12      (g) A tax levied by the recipient municipality under this chapter  
13      after December 31, 2028, shall:

- 14           (1) be in an amount sufficient for the recipient municipality to  
15           provide township services within a township service district;  
16           and  
17           (2) include amounts necessary to continue payment of any  
18           debt service or obligation incurred by the township before  
19           January 1, 2029, in accordance with the terms of the debt  
20           service or obligation incurred.

21      Sec. 20. For purposes of the property tax levy limits under  
22      IC 6-1.1-18.5, a tax levied by a recipient municipality under this  
23      chapter is included in the calculation of the maximum permissible  
24      property tax levy for the recipient municipality. For property taxes  
25      first due and payable in 2029, the recipient municipality's  
26      maximum permissible ad valorem property tax levy under  
27      IC 6-1.1-18.5 shall be increased by:

- 28           (1) the township's maximum permissible ad valorem property  
29           tax levy under IC 6-1.1-18.5 for property taxes first due and  
30           payable in 2028; multiplied by  
31           (2) the maximum levy growth quotient under IC 6-1.1-18.5-2  
32           for property taxes first due and payable in 2028.

33      The recipient municipality's maximum permissible ad valorem  
34      property tax levy under IC 6-1.1-18.5 for property taxes first due  
35      and payable in 2028 as adjusted under this section shall be used in  
36      the determination of the recipient municipality's maximum  
37      permissible ad valorem property tax levy under IC 6-1.1-18.5 for  
38      property taxes first due and payable in 2029 and thereafter.

39      Sec. 21. (a) The plan of reorganization governs the actions,  
40      duties, and powers of the recipient municipality and the designated  
41      township that are not specified by law.

42      (b) The plan of reorganization must be consistent with this



1       **chapter and include at least the following:**

2           (1) A description of the township services provided by the  
3           recipient municipality and the service areas in which the  
4           services will be offered.

5           (2) The disposition of the personnel, the agreements, the  
6           assets, and, subject to section 29 of this chapter, the liabilities  
7           of the designated township, including the terms and conditions  
8           upon which the transfer of property and personnel will be  
9           achieved.

10          (3) Any other matter that the joint board determines to be  
11          necessary or appropriate or to include in the plan of  
12          reorganization.

13          (c) When the plan of reorganization is submitted to the recipient  
14          municipality by the joint board, the recipient municipality shall  
15          post a copy of the plan of reorganization on the website of the  
16          recipient municipality not more than seven (7) days after receiving  
17          the plan of reorganization from the joint board. If the plan of  
18          reorganization is amended, the recipient municipality shall post the  
19          amended plan on the website of the recipient municipality not later  
20          than seven (7) days after the amended plan is adopted.

21          Sec. 22. The legislative body of the recipient municipality shall  
22          certify the legislative body's final action on a plan of  
23          reorganization or revised plan of reorganization, as modified by  
24          the legislative body, in the manner prescribed by the department  
25          of local government finance, to each of the following:

26           (1) The clerk of the circuit court and, if the recipient  
27           municipality is a municipality, the clerk of the municipality.

28           (2) The county fiscal officer of each county in which the  
29           designated township is located.

30           (3) The county recorder of each county in which the  
31           designated township is located.

32           (4) The county voter registration office of each county in  
33           which the designated township is located.

34          Sec. 23. The legislative body of the recipient municipality shall  
35          file a certified copy of the plan with each of the following at the  
36          same time certifications are made under section 22 of this chapter:

37           (1) The county recorder of each county in which a  
38           reorganizing political subdivision is located.

39           (2) The department of local government finance.

40           (3) The clerk of the circuit court.

41          Sec. 24. Each county recorder receiving a certification under  
42          sections 22 and 23 of this chapter shall record the certification and



1       **the plan of reorganization in the records of the county recorder**  
2       **without charge. The county recorder shall notify the county**  
3       **election board of each county in which the designated township is**  
4       **located.**

5       **Sec. 25. The designated township is reorganized under the**  
6       **conditions set forth in the plan of reorganization filed with the**  
7       **county recorder under this chapter.**

8       **Sec. 26. The department of local government finance is**  
9       **expressly directed to complete the duties assigned to it under**  
10      **IC 6-1.1-17-16 with respect to the submitted property tax levies,**  
11      **property tax rates, and budget as follows:**

12       **(1) For each budget year, not later than December 31 of the**  
13       **year preceding that budget year, unless a taxing unit in a**  
14       **county is issuing debt after December 1 in the year preceding**  
15       **the budget year or intends to file a shortfall appeal under**  
16       **IC 6-1.1-18.5-16.**

17       **(2) For each budget year, not later than January 15 of the**  
18       **budget year if a taxing unit in a county is issuing debt after**  
19       **December 1 in the year preceding the budget year or intends**  
20       **to file a shortfall appeal under IC 6-1.1-18.5-16.**

21       **Sec. 27. (a) This section applies to a reorganization under this**  
22       **chapter that involves:**

23       **(1) the recipient municipality; and**  
24       **(2) at least one (1) designated township;**

25       **all of which are participating units in the same fire protection**  
26       **territory on the date the reorganization plan is finally adopted**  
27       **under this chapter.**

28       **(b) The fiscal body of the recipient municipality may:**

29       **(1) establish an equipment replacement fund under**  
30       **IC 36-8-19-8.5 and impose a property tax for the fund as**  
31       **provided in IC 36-8-19-8.5; and**

32       **(2) take any other action under IC 36-8-19-8.5 that may be**  
33       **taken under that section by a participating unit in a fire**  
34       **protection territory.**

35       **(c) If a recipient municipality establishes an equipment**  
36       **replacement fund under IC 36-8-19-8.5 as authorized by this**  
37       **section, the department of local government finance may adjust the**  
38       **maximum permissible ad valorem property tax levy that would**  
39       **otherwise apply to the recipient municipality in the same manner**  
40       **in which the department may adjust the maximum permissible ad**  
41       **valorem property tax levy of a civil taxing unit under**  
42       **IC 6-1.1-18.5-10.5 to meet the civil taxing unit's obligations to a fire**



1           protection territory established under IC 36-8-19.

2           **Sec. 28. (a)** A recipient municipality has the powers granted by  
 3           statute to a designated township, including a power described in  
 4           subsection (b).

5           **(b)** Except as provided in the plan of reorganization, a recipient  
 6           municipality may do any of the following:

7           (1) Establish any fund that the designated township (either  
 8           acting on its own or jointly with another political subdivision)  
 9           was authorized to establish before January 1, 2029.

10           (2) Impose any tax levy or adopt any tax that the designated  
 11           township was authorized to impose or adopt before January  
 12           1, 2029.

13           **Sec. 29. A plan of reorganization may establish within the**  
 14           **designated township, territories, or districts:**

15           (1) in which specified services provided by the recipient  
 16           municipality will be provided at different levels, quantities, or  
 17           amounts; and

18           (2) in which the fees, charges, or taxes imposed by the  
 19           recipient municipality will vary depending on the level,  
 20           quantity, or amount of the services provided.

21           **Sec. 30. The following apply:**

22           **(1) Indebtedness that was incurred by the recipient**  
 23           **municipality or designated township before January 1, 2029:**

24           (A) may not be imposed on taxpayers that were not  
 25           responsible for payment of the indebtedness before  
 26           January 1, 2029; and

27           (B) must be paid by the taxpayers that were responsible for  
 28           payment of the indebtedness before January 1, 2029.

29           **(2) Pension obligations existing as of January 1, 2029:**

30           (A) may not be imposed on taxpayers that were not  
 31           responsible for payment of the pension obligations before  
 32           January 1, 2029; and

33           (B) must be paid by the taxpayers that were responsible for  
 34           payment of the pension obligations before January 1, 2029.

35           **Sec. 31. The following apply to a reorganization under this**  
 36           **chapter:**

37           **(1) Except as provided in subdivision (2):**

38           (A) the recipient municipality is responsible after  
 39           December 31, 2028, for providing township services in all  
 40           areas of the designated township; and

41           (B) the recipient municipality retains the powers of the  
 42           designated township after December 31, 2028, in order to



- 1                   **provide township services as required by clause (A).**
- 2                   **(2) Powers and duties of the recipient municipality may be**
- 3                   **transferred as authorized in an interlocal cooperation**
- 4                   **agreement approved under IC 36-1-7 or as authorized in a**
- 5                   **cooperative agreement approved under IC 36-1.5-5.**
- 6                   **(3) Section 28 of this chapter applies to the debt service levy**
- 7                   **of the recipient municipality and to the department of local**
- 8                   **government finance's determination of the new maximum**
- 9                   **permissible ad valorem property tax levy for the recipient**
- 10                  **municipality.**
- 11                  **(4) The recipient municipality may not borrow money under**
- 12                  **IC 36-6-6-14(b) or IC 36-6-6-14(c).**
- 13                  **(5) The new maximum permissible ad valorem property tax**
- 14                  **levy for the recipient municipality's firefighting and**
- 15                  **emergency services fund under IC 36-8-13-4(a)(1) or the**
- 16                  **combined levies for the firefighting fund and emergency**
- 17                  **services fund described in IC 36-8-13-4(a)(2) is equal to:**
- 18                  **(A) the result of:**
- 19                   **(i) the maximum permissible ad valorem property tax**
- 20                   **levy for the designated township's firefighting and**
- 21                   **emergency services fund under IC 36-8-13-4(a)(1) or the**
- 22                   **combined ad valorem property tax levies for the**
- 23                   **township firefighting fund and township emergency**
- 24                   **services fund described in IC 36-8-13-4(a)(2), as**
- 25                   **applicable, in 2028; multiplied by**
- 26                   **(ii) the maximum levy growth quotient applicable for**
- 27                   **property taxes first due and payable in 2028; plus**
- 28                  **(B) any amounts borrowed by the designated township**
- 29                  **under IC 36-6-6-14(b) or IC 36-6-6-14(c) in 2028.**
- 30                  Sec. 32. (a) Except as provided in subsections (c) through (d), a
- 31                  political subdivision may not take an action described in subsection
- 32                  (b) within a designated township after June 30, 2027.
- 33                  (b) A political subdivision may not take any of the following
- 34                  actions partially or wholly within a designated township after June
- 35                  30, 2027, unless the recipient municipality agrees by adopting a
- 36                  resolution:
- 37                   **(1) Initiate an annexation of territory.**
- 38                   **(2) Establish a fire protection territory or fire protection**
- 39                   **district.**
- 40                   **(3) Extend water, sewer, or any other infrastructure to the**
- 41                   **political subdivision.**
- 42                   **(4) Expand zoning jurisdiction under IC 36-7-4-205.**



1                   (c) This chapter does not prohibit a recipient municipality from  
2 taking an action under subsection (b) for the purpose of  
3 implementing the plan of reorganization.

4                   (d) A political subdivision may take an action described in  
5 subsection (b) after December 31, 2028.

6                   Sec. 33. (a) Except as otherwise provided in this section, until  
7 the final plan of reorganization is approved by the legislative body  
8 of the recipient municipality, the recipient municipality or  
9 designated township may not promote a position on the  
10 reorganization by doing any of the following:

11                  (1) Using facilities or equipment, including mail and  
12 messaging systems, owned by the recipient municipality or  
13 designated township to promote a position on the  
14 reorganization, unless equal access to the facilities or  
15 equipment is given to persons with a position opposite to that  
16 of the recipient municipality or designated township.

17                  (2) Making an expenditure of money from a fund controlled  
18 by the recipient municipality or designated township to  
19 promote a position on the reorganization.

20                  (3) Using an employee to promote a position on the  
21 reorganization during the employee's normal working hours  
22 or paid overtime, or otherwise compelling an employee to  
23 promote a position on the public question at any time.  
24 However, if a person described in subsection (c) is advocating  
25 for or against a position on the reorganization or discussing  
26 the reorganization as authorized under subsection (c), an  
27 employee of the recipient municipality or designated township  
28 may assist the person in presenting information on the  
29 reorganization if requested to do so by the person described  
30 in subsection (c).

31                  However, this section does not prohibit an official or employee of  
32 the recipient municipality or designated township from carrying  
33 out duties with respect to a reorganization that are part of the  
34 normal and regular conduct of the official's or employee's office or  
35 agency, including the furnishing of factual information regarding  
36 the reorganization in response to inquiries from any person.

37                  (b) This subsection does not apply to:

38                  (1) a personal expenditure to promote a position on a  
39 reorganization by an employee of the recipient municipality  
40 or designated township whose employment is governed by a  
41 collective bargaining contract or an employment contract; or  
42 (2) an expenditure to promote a position on a reorganization



1           **by a person or an organization that has a contract or an  
2           arrangement (whether formal or informal) with the recipient  
3           municipality or designated township solely for the use of the  
4           political subdivision's facilities.**

5           **A person or an organization that has a contract or arrangement  
6           (whether formal or informal) with the recipient municipality or  
7           designated township to provide goods or services to the recipient  
8           municipality or township may not spend any money to promote a  
9           position on the reorganization. A person or an organization that  
10          violates this subsection commits a Class A infraction.**

11          (c) **Notwithstanding any other law, an elected or appointed  
12          official of a recipient municipality or designated township may:**

13           **(1) personally advocate for or against a position on a  
14           reorganization; or**

15           **(2) discuss the reorganization with any individual, group, or  
16           organization or personally advocate for or against a position  
17           on a reorganization before any individual, group, or  
18           organization;**

19           **so long as it is not done by using public funds. Advocacy or  
20           discussion allowed under this subsection is not considered a use of  
21           public funds.**

22          **Sec. 34. Nothing in this chapter shall be construed:**

23           **(1) to constitute an annexation of a designated township by a  
24           municipality under the provisions of this chapter; or**

25           **(2) as changing the corporate boundaries of a municipality  
26           that is the recipient municipality of the dissolved designated  
27           township.**

28          SECTION 3. IC 36-6-1.5-5, AS AMENDED BY P.L.255-2013,  
29          SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30          UPON PASSAGE]: Sec. 5. (a) The township trustees, with the  
31          approval of a majority of the members of the township legislative body  
32          of each township that wants to merge township governments under this  
33          chapter, must comply with this section.

34          (b) The township trustees must present identical resolutions  
35          approving the township government merger to the trustees' respective  
36          township legislative bodies. A township legislative body may adopt a  
37          resolution under this chapter only after the legislative body has held a  
38          public hearing concerning the proposed merger. The township  
39          legislative body shall hold the hearing not earlier than thirty (30) days  
40          after the date the resolution is introduced. The hearing shall be  
41          conducted in accordance with IC 5-14-1.5 and notice of the hearing  
42          shall be published in accordance with IC 5-3-1.



1                   (c) The township legislative bodies may, **and a township legislative**  
 2 **body merging under IC 36-6-1.7 shall**, adopt the identical resolutions  
 3 approving the township government merger under this chapter not later  
 4 than ninety (90) days after the legislative body has held the public  
 5 hearing under subsection (b).

6                   (d) The trustees of the participating townships shall jointly file a  
 7 copy of the identical resolutions with:

- 8                   (1) the department of local government finance;  
 9                   (2) the circuit court clerk; and  
 10                  (3) the office of the secretary of state.

11                  (e) **This subsection does not apply to a merger under**  
 12 **IC 36-6-1.7.** A township legislative body may not adopt a resolution  
 13 ordering a merger after January 1 of a year in which:

- 14                  (1) a general election is held; and  
 15                  (2) a township trustee is elected.

16                  (f) A merger under this chapter may reduce the term of a township  
 17 trustee of a former township government.

18                  SECTION 4. IC 36-6-1.5-6, AS AMENDED BY P.L.255-2013,  
 19 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 UPON PASSAGE]: Sec. 6. **(a) This subsection does not apply to a**  
 21 **merger under IC 36-6-1.7.** The merger becomes effective on January  
 22 1 of the year following the adoption of the resolution approving the  
 23 merger of the townships.

24                  **(b)** An officer elected to represent the merged township government  
 25 shall be considered to be a resident of the territory comprising the new  
 26 township government. ~~unless the township merger is dissolved under~~  
 27 ~~IC 36-6-1.6.~~

28                  SECTION 5. IC 36-6-1.5-8, AS ADDED BY P.L.240-2005,  
 29 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 UPON PASSAGE]: Sec. 8. **(a)** On the date a merger takes effect:

- 31                  (1) the former township governments are abolished as separate  
 32 entities;  
 33                  (2) each township subject to the merger retains its geographical  
 34 boundaries and its name;  
 35                  (3) the territory of the new township government includes all the  
 36 territory that comprised the territories of the former township  
 37 governments before the merger;  
 38                  (4) the agencies of the former township governments are  
 39 abolished;  
 40                  (5) the functions of the abolished agencies are assigned to  
 41 agencies of the new township government;  
 42                  (6) the:



- 1                             (A) property;  
 2                             (B) records;  
 3                             (C) personnel;  
 4                             (D) rights; and  
 5                             (E) liabilities;

6                             related to the functions of the abolished agencies are assigned to  
 7                             agencies of the new township government; and

8                             (7) **Subject to subsection (b)**, any bonds and other indebtedness  
 9                             of, or assumed by, the former township governments are  
 10                            transferred to the new township government.

11                             (b) **This subsection applies to a merger under IC 36-6-1.6.**  
 12                             **Indebtedness that was incurred by each former township**  
 13                            **government prior to the merger under IC 36-6-1.6:**

- 14                             (1) **may not be imposed on taxpayers that were not**  
 15                             **responsible for payment of the indebtedness before the**  
 16                            **merger; and**  
 17                             (2) **must be paid by the taxpayers that were responsible for**  
 18                            **payment of the indebtedness before the merger.**

19                             SECTION 6. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013,  
 20                             SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21                            UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers  
 22                            of the new township government shall:

23                             (1) obtain from the department of local government finance  
 24                            approval under IC 6-1.1-18.5-7 of:

- 25                             (A) a budget;  
 26                             (B) an ad valorem property tax levy; and  
 27                             (C) a property tax rate;  
 28                             (2) fix the annual budget under IC 6-1.1-17;  
 29                             (3) impose a property tax levy; and  
 30                             (4) take any action necessary to ensure the collection of fees and  
 31                            other revenue;

32                             for the new township government for the budget year following the  
 33                            year the officers take office.

34                             (b) The resolutions approving the township government merger  
 35                            under this chapter must specify the amount (if any) of the decrease that  
 36                            the department of local government finance shall make to the  
 37                            maximum permissible property tax levies, maximum permissible  
 38                            property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of  
 39                            the new township to:

- 40                             (1) eliminate double taxation for services or goods provided by  
 41                            the new township; or  
 42                             (2) eliminate any excess by which the amount of property taxes



1                   imposed by the new township exceeds the amount necessary to  
 2                   pay for services or goods provided under this article.

3                   (c) The fiscal body of the new township shall determine and certify  
 4                   to the department of local government finance the amount of the  
 5                   adjustment (if any) under subsection (b). The amount of the adjustment  
 6                   (if any) to be made under subsection (b) must comply with the  
 7                   resolutions approving the township government merger.

8                   **(d) The department may prescribe forms for submission to the**  
 9                   **department to expedite processing of mergers under IC 36-6-1.7.**

10                  SECTION 7. IC 36-6-1.6 IS REPEALED [EFFECTIVE UPON  
 11                  PASSAGE]. (Dissolution of Township Government Merger).

12                  SECTION 8. IC 36-6-1.7 IS ADDED TO THE INDIANA CODE  
 13                  AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 14                  UPON PASSAGE]:

15                  **Chapter 1.7. Merger of Certain Township Governments**

16                  **Sec. 1. This chapter does not apply to a county having a**  
 17                  **consolidated city.**

18                  **Sec. 2. As used in this chapter, "department" means the**  
 19                  **department of local government finance.**

20                  **Sec. 3. As used in this chapter, "designated township" means a**  
 21                  **township government that has at least four (4) points assigned by**  
 22                  **the department under section 9 of this chapter.**

23                  **Sec. 4. As used in this chapter, "new township government"**  
 24                  **means the township government that results from the merger of at**  
 25                  **least two (2) township governments under this chapter using the**  
 26                  **procedure set forth in IC 36-6-1.5.**

27                  **Sec. 5. As used in this chapter, "recipient township" means a**  
 28                  **township government that has not more than three (3) points**  
 29                  **assigned by the department under section 9 of this chapter.**

30                  **Sec. 6. (a) As used in this chapter, "state agency" means an**  
 31                  **authority, board, branch, commission, committee, department,**  
 32                  **division, or other instrumentality of the executive, including the**  
 33                  **administrative department of state government.**

34                  **(b) The term does not include the following:**

- 35                   **(1) The legislative department of state government.**
- 36                   **(2) The judicial department of state government.**
- 37                   **(3) A state educational institution.**
- 38                   **(4) A body corporate and politic created by statute.**

39                  **Sec. 7. (a) The department shall compile the information in**  
 40                  **section 8 of this chapter for each township government.**

41                  **(b) Any state agency having:**

- 42                   **(1) data; or**



1                   **(2) information relevant to developing the data;**  
2                   **required to prepare the list under section 9 of this chapter, as**  
3                   **determined by the department, shall provide the information to the**  
4                   **department in a timely manner.**

5                   **Sec. 8. The department shall use the compiled data to assign**  
6                   **points to each township government as follows:**

7                   **(1) Two (2) points if a township government did not provide**  
8                   **township assistance in calendar years 2023 and 2024 as**  
9                   **provided in the annual reports submitted under IC 12-20-28-3**  
10                  **to the state board of accounts. The state board of accounts**  
11                  **shall provide this information to the department.**

12                  **(2) One (1) point if a township government does not actively**  
13                  **manage fire protection or emergency medical services within**  
14                  **the township on January 1, 2025. A township does not actively**  
15                  **manage fire protection or emergency medical services if:**

16                  **(A) the township government does not allocate funds for**  
17                  **fire protection or emergency medical services;**

18                  **(B) the township government is not a provider unit in a fire**  
19                  **protection territory; or**

20                  **(C) at least seventy-five percent (75%) of the non-capital**  
21                  **and non-debt service expenses expended from:**

22                  **(i) the township government's firefighting and**  
23                  **emergency services fund or the firefighting fund and**  
24                  **emergency services fund under IC 36-8-13-4; or**

25                  **(ii) the fire protection territory fund under IC 36-8-19-8,**  
26                  **if the township government is a provider unit in a fire**  
27                  **protection territory;**

28                  **were payments to other governmental units, a volunteer**  
29                  **fire department, or an independent fire company.**

30                  **(3) One (1) point for each year that a township government**  
31                  **did not file an annual finance report with the state board of**  
32                  **accounts in 2023 or 2024.**

33                  **(4) One (1) point for each year a township government did not**  
34                  **file all required monthly upload reports as required by**  
35                  **directive of the state board of accounts in 2024 or 2025.**

36                  **(5) One (1) point if the township's annual appropriations and**  
37                  **annual tax levy for 2023 were continued for the 2024 budget**  
38                  **year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

39                  **(6) One (1) point if the township's annual appropriations and**  
40                  **annual tax levy for 2024 were continued for the 2025 budget**  
41                  **year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

42                  **(7) One (1) point if the sum of township assistance**



1 applications received by the township government in 2023 and  
2 2024 is less than twenty-four (24) township assistance  
3 applications as provided in the annual reports submitted  
4 under IC 12-20-28-3 to the state board of accounts. The state  
5 board of accounts shall provide this information to the  
6 department.

7 (8) One (1) point for a township government that has a  
8 certified budget of less than one hundred thousand dollars  
9 (\$100,000) for calendar year 2025.

10 (9) A maximum of one (1) point if:

11 (A) a township did not have a candidate on the election  
12 ballot for the office of township trustee in either the 2018  
13 or 2022 general election; or

14 (B) a vacancy on July 1, 2026, in the position of township  
15 trustee has been vacant for at least thirty (30) calendar  
16 days.

17 However, a point may not be assigned to a township under  
18 clause (A) if the township did not have a candidate on the  
19 ballot in the 2018 or 2022 general election for the office of  
20 township trustee and the office was timely filled under  
21 IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the  
22 date of the first meeting of the township board that is  
23 required under IC 36-6-6-7 in the year following the general  
24 election.

25 (10) A maximum of one (1) point if:

26 (A) a township did not have a candidate on the election  
27 ballot for all offices of the township board in either the  
28 2018 or 2022 general election; or

29 (B) on July 1, 2026, there is at least one (1) vacancy on the  
30 township board that has been vacant for at least thirty (30)  
31 calendar days.

32 However, a point may not be assigned to a township under  
33 clause (A) if the township did not have a candidate on the  
34 ballot in the 2018 or 2022 general election for at least one (1)  
35 township board member office and the office was timely filled  
36 under IC 3-13-10 or IC 3-13-11 (whichever is applicable)  
37 before the date of the first meeting that is required under  
38 IC 36-6-6-7 in the year following the general election.

39 Sec. 9. (a) The department shall:

40 (1) assign points under section 8(1) through 8(10) of this  
41 chapter for each township government; and

42 (2) determine the sum of points for each township



1           government. A township assigned at least four (4) points is  
 2           considered a designated township.

3           (b) The department shall prepare a list of townships organized:

4           (1) by county; and

5           (2) in descending order of the townships in the county having  
 6           the most points to the townships in the county having the least  
 7           points.

8           (c) The list prepared under subsection (b) shall specify which  
 9           designated township satisfies all of the following criteria:

10           (1) At least eighty percent (80%) of the township's boundaries  
 11           coincide with a municipality's boundaries.

12           (2) At least fifty-one percent (51%) of the township's  
 13           population resides within the corporate boundaries of a  
 14           municipality described in subdivision (1).

15           (d) Not later than December 31, 2026, the department shall:

16           (1) submit the list to the legislative council in an electronic  
 17           format under IC 5-14-6; and

18           (2) post the list on the department's website.

19           Sec. 10. (a) Not later than March 31, 2027, a township that has  
 20           been assigned four (4) or more points may file a petition with the  
 21           department to reconsider and amend the township's point total on  
 22           the grounds that the point total is incorrect or because compliance  
 23           with a requirement set forth in section 8(1) through 8(10) of this  
 24           chapter was not possible due to a disaster (as defined in  
 25           IC 10-14-3-1) that significantly disrupted operations and reporting  
 26           requirements of the township and the township was assigned a  
 27           point by the department under section 8 of this chapter. The  
 28           petition must be accompanied by evidence supporting the grounds  
 29           for the petition.

30           (b) Not later than June 30, 2027, the department shall issue a  
 31           written determination on all petitions received by the department.  
 32           The department's determination on a petition is final and  
 33           conclusive and may not be appealed.

34           Sec. 11. (a) This section applies if any township point totals are  
 35           corrected by the department under section 10 of this chapter.

36           (b) Not later than July 1, 2027, the department shall:

37           (1) submit the final list to the legislative council in an  
 38           electronic format under IC 5-14-6; and

39           (2) post the final list on the department's website.

40           Sec. 12. (a) If none of the township point totals are corrected by  
 41           the department, the list that was posted under section 9(d) of this  
 42           chapter is the final list and may not be appealed.



1                   **(b) The department shall post on the department's website each:**  
2                    **(1) petition filed under section 10(a) of this chapter; and**  
3                    **(2) written determination issued by the department under**  
4                    **section 10(b) of this chapter.**

5                   **Sec. 13. A designated township:**

- 6                   **(1) that satisfies the criteria specified in section 9(c) of this**  
7                    **chapter shall reorganize in accordance with IC 36-1.5-4.1;**  
8                    **and**  
9                   **(2) that does not satisfy the criteria specified in section 9(c) of**  
10                  **this chapter shall, except as otherwise provided, merge with**  
11                  **another township in accordance with section 14 of this**  
12                  **chapter.**

13                  **Sec. 14. Using the process set forth in IC 36-6-1.5, each**  
14                  **designated township, excluding any township that has commenced**  
15                  **a merger or consolidation under IC 36-1.5-4 or IC 36-6-1.5 with**  
16                  **another unit before July 1, 2027, must merge with at least one (1)**  
17                  **other township government in the county. After all township**  
18                  **mergers in accordance with this section are complete, a county**  
19                  **must have at least two (2) townships. The following requirements**  
20                  **apply to each merger:**

- 21                  **(1) Except as provided in subdivision (2), at least one (1)**  
22                  **township government that merges with a designated township**  
23                  **must be a recipient township.**  
24                  **(2) If all townships in a county are designated townships, the**  
25                  **county executive shall select two (2) of the designated**  
26                  **townships participating in the merger to form a new township**  
27                  **government to perform the functions of a recipient township.**  
28                  **(3) The merger must satisfy the contiguity requirements set**  
29                  **forth in IC 36-6-1.5-4.**

30                  **Sec. 15. Not later than August 1, 2027, the county executive body**  
31                  **shall conduct a public meeting of all township trustees within the**  
32                  **county to discuss the merger.**

33                  **Sec. 16. (a) The county executive shall determine which**  
34                  **township governments will merge. The county executive's decision**  
35                  **shall:**

- 36                  **(1) take into account the wishes of the designated townships**  
37                  **and recipient townships; and**  
38                  **(2) comply with the requirements of section 14 of this chapter.**  
39                  **(b) Not later than October 1, 2027, the county executive shall**  
40                  **adopt a resolution that names the township governments that will**  
41                  **merge.**  
42                  **(c) The new township government shall certify the final action**



1           in the manner prescribed by the department to each of the  
 2           following:

- 3           (1) The county legislative body.
- 4           (2) The county executive body.
- 5           (3) The clerk of the circuit court.
- 6           (4) The county fiscal officer.
- 7           (5) The county recorder.
- 8           (6) The county voter registration office.
- 9           (7) The secretary of state's office.

10          Sec. 17. (a) Not later than February 28, 2028, the following must  
 11         be submitted to the department:

- 12           (1) The resolutions adopted by the participating townships  
               and submitted by the township trustees under  
               IC 36-6-1.5-5(d).
- 13           (2) The estimated budget and proposed tax rate and tax levy  
               of the new township government for the 2029 budget year,  
               submitted by the township trustee of the recipient township.
- 14           (b) The information under subsection (a) shall be submitted on  
               any forms prescribed by the department for a merger under  
               IC 36-6-1.5-12.

15          Sec. 18. The department shall certify a new township  
 16         government's budget, tax rate, and levy as set forth in  
 17         IC 6-1.1-17-16.

18          Sec. 19. All township government mergers under this chapter  
 19         must be effective not later than January 1, 2029.

20          Sec. 20. The new township government shall pay all costs  
 21         associated with the merger.

22          Sec. 21. After the effective date of a merger under this chapter  
 23         and not later than December 31, 2030, the new township  
 24         government shall consist of the following:

25           (1) The township trustee of the recipient township shall serve  
 26         as the executive of the new township government. If the  
 27         merger consists of more than one (1) recipient township:

- 28           (A) the township trustee of the recipient township with the  
               least number of points; or
- 29           (B) the township trustee of the recipient township  
               designated by the county executive body, if all recipient  
               townships participating in the merger have the same  
               number of points;

30           shall serve as the executive of the new township government.

- 31           (2) The township legislative body of the recipient township  
               and one (1) board member of each of the other townships



1                   **participating in the merger (selected by majority vote of the**  
2                   **members of the designated township's legislative body) shall**  
3                   **serve as the legislative body of the new township government.**  
4                   **If the merger consists of more than one (1) recipient**  
5                   **township:**

6                   **(A) the township board of the recipient township with the**  
7                   **least number of points; or**

8                   **(B) the township board of the recipient township**  
9                   **designated by the county executive body, if all recipient**  
10                  **townships participating in the merger have the same**  
11                  **number of points;**

12                  **shall serve as the legislative body of the new township**  
13                  **government.**

14                  **Sec. 22. Notwithstanding IC 36-6-1.5-8, a township merger**  
15                  **under this chapter does not affect the office of township assessor.**  
16                  **After a merger, the township assessor remains the elected township**  
17                  **assessor for the territory within the geographical boundaries of the**  
18                  **township assessor's former township. Only voters residing within**  
19                  **the boundaries of the township assessor's former township may**  
20                  **elect the office of the township assessor.**

21                  **Sec. 23. A township trustee and township board of the new**  
22                  **township government shall be elected in the general election in**  
23                  **2030 in accordance with IC 36-6-6-2.1 and IC 36-6-6-3. A township**  
24                  **assessor, if any, shall be elected only for the area within the**  
25                  **geographical boundaries of the township assessor's former**  
26                  **township under IC 36-6-5-1.**

27                  **Sec. 24. (a) Each county executive body shall prepare a report**  
28                  **containing the following information:**

29                  **(1) The number of townships in the county as of January 1,**  
30                  **2027.**

31                  **(2) The number of townships in the county after mergers are**  
32                  **carried out under this chapter.**

33                  **(3) A map of the townships in the county as of January 1,**  
34                  **2027.**

35                  **(4) A map of the townships after mergers are carried out**  
36                  **under this chapter.**

37                  **(5) An explanation of which townships are to merge.**

38                  **(6) An explanation of how the mergers will impact fire**  
39                  **protection operations and services within the county.**

40                  **(7) An explanation of how the mergers will impact emergency**  
41                  **medical service operations and coverage within the county.**

42                  **(8) An explanation of any cost savings that will be realized as**



1           **a result of the mergers.**

2           **(b) Not later than January 1, 2028, the county executive body**  
3           **shall submit the report to:**

4           **(1) the executive director of the legislative services agency in**  
5           **an electronic format under IC 5-14-6; and**  
6           **(2) the department.**

7           SECTION 9. IC 36-6-4-21 IS ADDED TO THE INDIANA CODE  
8           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
9           UPON PASSAGE]: Sec. 21. (a) As used in this section,  
10          "department" refers to the department of local government  
11          finance.

12          (b) Beginning in 2026, and each year thereafter, each township  
13          trustee shall submit, using the computer gateway established by the  
14          office of technology, the following information in a pre-budget  
15          survey prescribed by the department, in consultation with the  
16          department of homeland security:

17           (1) Whether the township operates a fire department,  
18           including a volunteer fire department, and, if so, the name of  
19           the fire department operated by the township.

20           (2) Whether the township participates in a fire territory under  
21           IC 36-8-19, and, if so, the name of the unit that is the provider  
22           unit.

23           (3) Whether the township participates in a fire protection  
24           district under IC 36-8-11, and, if so, the name of the fire  
25           department.

26           (4) Whether the township has an agreement with another unit  
27           to provide fire protection in a manner other than described in  
28           subdivisions (1) through (3), and the name of each unit that  
29           participates in the agreement.

30           (5) Whether fire protection is provided by a municipality,  
31           and, if so, the name of the municipality.

32           (6) Contact information for each fire department or provider  
33           unit described in subdivisions (1) through (5).

34           (7) The types of emergency services provided by each fire  
35           department or provider unit described in subdivisions (1)  
36           through (5).

37           (8) Any information prescribed by the department, in  
38           consultation with the department of homeland security  
39           necessary for the department of homeland security to comply  
40           with subsection (d).

41           (c) The department shall compile the information provided to  
42           the department under subsection (b) and provide the information



1           **to the department of homeland security.**

2           **(d) The department of homeland security shall use the**  
 3           **information provided by the department under subsection (c) to**  
 4           **ascertain the following information:**

5           **(1) The entity that provides fire protection for each township.**

6           **(2) Where each fire department and provider unit is located.**

7           **(3) The service area for each fire department or fire territory.**

8           **(4) Whether the fire service provided within the township is**  
 9           **provided by a professional or volunteer fire department.**

10           **(5) The types of emergency services provided in each**  
 11           **township.**

12           **(6) Contact information for each fire department and**  
 13           **provider unit that provides fire and emergency services in the**  
 14           **township, including the following information:**

15           **(A) The contact name and address.**

16           **(B) The telephone number.**

17           **(C) The electronic mail address.**

18           **(7) Any other information the department of homeland**  
 19           **security deems necessary.**

20           **(e) The information described in subsection (d) shall be made**  
 21           **available on the department of homeland security's website and**  
 22           **made available in a machine readable format.**

23           SECTION 10. IC 36-6-5-1, AS AMENDED BY P.L.167-2015,  
 24           SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25           UPON PASSAGE]: Sec. 1. (a) Subject to subsection (g), before 2009,  
 26           a township assessor shall be elected under IC 3-10-2-13 by the voters  
 27           of each township:

28           (1) having:

29           (A) a population of more than eight thousand (8,000); or

30           (B) an elected township assessor or the authority to elect a  
 31           township assessor before January 1, 1979; and

32           (2) in which the number of parcels of real property on January 1,  
 33           2008, is at least fifteen thousand (15,000).

34           (b) Subject to subsection (g), before 2009, a township assessor shall  
 35           be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each  
 36           township:

37           (1) having a population of more than five thousand (5,000) but  
 38           not more than eight thousand (8,000), if:

39           (A) the legislative body of the township, by resolution,  
 40           declares that the office of township assessor is necessary; and

41           (B) the resolution is filed with the county election board not  
 42           later than the first date that a declaration of candidacy may be



- 1                 filed under IC 3-8-2; and  
2                 (2) in which the number of parcels of real property on January 1,  
3                 2008, is at least fifteen thousand (15,000).  
4                 (c) Subject to subsection (g), a township government that is created  
5                 by merger under IC 36-6-1.5 shall elect only one (1) township assessor  
6                 under this section. **However, if a township government is created by**  
7                 **merger under IC 36-6-1.7, the merger does not affect the office of**  
8                 **township assessor. The voters of each township having a township**  
9                 **assessor before the merger is effective shall continue to elect one**  
10                 **(1) township assessor after the merger is effective. The elected**  
11                 **township assessor shall perform all assessing duties within the**  
12                 **geographical boundaries of the township assessor's former**  
13                 **township.**  
14                 (d) Subject to subsection (g), after 2008 a township assessor shall  
15                 be elected under IC 3-10-2-13 only by the voters of each township in  
16                 which:  
17                         (1) the number of parcels of real property on January 1, 2008, is  
18                         at least fifteen thousand (15,000); and  
19                         (2) the transfer to the county assessor of the assessment duties  
20                         prescribed by IC 6-1.1 is disapproved in the referendum under  
21                         IC 36-2-15.  
22                 (e) The township assessor must reside within the township as  
23                 provided in Article 6, Section 6 of the Constitution of the State of  
24                 Indiana. The assessor forfeits office if the assessor ceases to be a  
25                 resident of the township.  
26                 (f) The term of office of a township assessor is four (4) years,  
27                 beginning January 1 after election and continuing until a successor is  
28                 elected and qualified. However, the term of office of a township  
29                 assessor elected at a general election in which no other township  
30                 officer is elected ends on December 31 after the next election in which  
31                 any other township officer is elected.  
32                 (g) To be eligible to serve as a township assessor, an individual  
33                 must meet the following qualifications before taking office:  
34                         (1) If the individual has never held the office of township  
35                 assessor, the individual must have attained a level two  
36                 assessor-appraiser certification under IC 6-1.1-35.5.  
37                         (2) If the individual has held the office of township assessor, the  
38                 individual must have attained a level three assessor-appraiser  
39                 certification under IC 6-1.1-35.5.  
40                 (h) After June 30, 2008, the county assessor shall perform the  
41                 assessment duties prescribed by IC 6-1.1 in a township in which the  
42                 number of parcels of real property on January 1, 2008, is less than



1       fifteen thousand (15,000).

2       SECTION 11. IC 36-6-5-5 IS ADDED TO THE INDIANA CODE  
 3       AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 4       1, 2026]: Sec. 5. (a) This section applies to a county having a  
 5       population of more than two hundred thousand (200,000) and less  
 6       than two hundred fifty thousand (250,000).

7       (b) The county fiscal body may adopt a resolution to transfer  
 8       the duties of a township assessor to the county assessor if both of  
 9       the following apply:

10      (1) The office of township assessor has been vacant for at least  
 11       ninety (90) days.

12      (2) A caucus was held under IC 3-13-11 but failed to fill the  
 13       vacancy described in subdivision (1).

14      (c) The following apply in a county in which the county fiscal  
 15       body adopts a resolution under subsection (b):

16      (1) The office of township assessor for that township is  
 17       abolished.

18      (2) All the powers and duties of the township assessor are  
 19       transferred to the county assessor of the county in which the  
 20       township is located.

21      (3) All of the following are transferred to the county assessor:

22       (A) All employment positions of all employees of the  
 23       township assessor.

24       (B) The real and personal property of the township  
 25       assessor.

26       (C) The outstanding obligations of the township assessor.

27       (D) The funds of the township assessor.

28      (4) The county auditor shall transfer to the county assessor all  
 29       revenue received by the township:

30       (A) through the date that the office of the township  
 31       assessor becomes vacant; and

32       (B) for the purpose of carrying out property assessment  
 33       duties.

34      (d) The county fiscal body shall include in the resolution  
 35       adopted under subsection (b) any additional items necessary to  
 36       effectuate the transfer of duties from the township assessor to the  
 37       county assessor.

38       SECTION 12. IC 36-6-6-2.1, AS ADDED BY P.L.240-2005,  
 39       SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40       UPON PASSAGE]: Sec. 2.1. (a) This section applies if township  
 41       governments merge under IC 36-6-1.5.

42       **(b)** (a) This subsection does not apply to a township government



1       **merger under IC 36-6-1.7.** If two (2) township governments merge,  
 2       the resulting merged township government shall elect a three (3)  
 3       member township board. The voters of the resulting merged township  
 4       government shall elect all the members of the township board. One (1)  
 5       member must reside within the boundaries of each of the township  
 6       governments that merged.

7       **(c) (b) This subsection does not apply to a township government**  
 8       **merger under IC 36-6-1.7.** If at least three (3) township governments  
 9       merge, the resulting merged township government shall elect a  
 10      township board that has the same number of members as the number  
 11      of township governments that merged. The voters of the resulting  
 12      merged township shall elect all the members of the township board.  
 13      One (1) township board member must reside within the boundaries of  
 14      each of the townships that merged.

15      **(c) This subsection only applies to a township government**  
 16      **merger under IC 36-6-1.7. Beginning with the 2030 general**  
 17      **election, all voters of the resulting merged township government**  
 18      **shall elect a three (3) member township board. Township board**  
 19      **members shall be elected at large.**

20      SECTION 13. IC 36-6-6-3, AS AMENDED BY P.L.240-2005,  
 21      SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22      UPON PASSAGE]: Sec. 3. (a) This subsection applies to townships in  
 23      a county containing a consolidated city. One (1) member of the  
 24      legislative body must reside within each legislative body district. If a  
 25      member of the legislative body ceases to be a resident of the district  
 26      from which the member was elected, the office becomes vacant.

27      (b) This subsection applies to townships not included in subsection  
 28      (a) or (c). A member of the legislative body must reside within the  
 29      township as provided in Article 6, Section 6 of the Constitution of the  
 30      State of Indiana. If a member of the legislative body ceases to be a  
 31      resident of the township, the office becomes vacant.

32      (c) This subsection applies to a township government that:  
 33       (1) is created by a merger of township governments under  
 34       IC 36-6-1.5; and  
 35       (2) elects a township board under section 2.1(a) or 2.1(b) of  
 36       this chapter.

37      One (1) member of the legislative body must reside within the  
 38      boundaries of each of the former townships that merged. If a member  
 39      of the legislative body ceases to be a resident of that former township,  
 40      the office becomes vacant.

41      **(d) This subsection applies to a township government that:**  
 42       **(1) is created by a merger of township governments under**



1           **IC 36-6-1.7; and**

2           **(2) elects a township board under section 2.1(c) of this**  
3           **chapter.**

4           **All members are elected at large by all voters within the merged**  
5           **township. If a member of the legislative body ceases to be a**  
6           **resident of the merged township, the office becomes vacant.**

7           SECTION 14. IC 36-6-4, AS AMENDED BY P.L.159-2021,  
8           SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9           UPON PASSAGE]: Sec. 4. (a) Except as provided in subsections (b)  
10          and (c), two (2) members of the legislative body constitute a quorum.

11          (b) Before January 1, 2017, four (4) members of the legislative body  
12          in a county containing a consolidated city constitute a quorum. After  
13          December 31, 2016, Three (3) members of the legislative body in a  
14          county having a consolidated city constitute a quorum.

15          (c) This subsection applies to a township government that:

16           (1) is created by a merger of township governments under  
17           **IC 36-6-1.5 (excluding a township that merges under**  
18           **IC 36-6-1.7); and**

19           (2) elects the township legislative body under section 2.1 of this  
20          chapter.

21          A majority of the members of the township legislative body constitute  
22          a quorum. If a township legislative body has an even number of  
23          members, the township executive shall serve by virtue of office as a  
24          member of the township legislative body for the purpose of casting the  
25          deciding vote to break a tie.

26          (d) For townships not described in subsection (c), **including a**  
27          **township that merges under IC 36-6-1.7**, the township executive  
28          shall serve by virtue of office as a member of the township legislative  
29          body for the purpose of casting the deciding vote to break a tie.  
30          However, the township executive may not vote to break a tie on the  
31          adoption of an ordinance to increase the township executive's  
32          compensation (as defined in section 10 of this chapter).

33          SECTION 15. **An emergency is declared for this act.**



## COMMITTEE REPORT

Mr. President: The Senate Committee on Local Government, to which was referred Senate Bill No. 270, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, between lines 25 and 26, begin a new paragraph and insert:

**"SECTION 3. IC 36-6-1.5-12, AS AMENDED BY P.L.255-2013, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Subject to subsection (b), the officers of the new township government shall:**

(1) obtain from the department of local government finance approval under IC 6-1.1-18.5-7 of:

- (A) a budget;
- (B) an ad valorem property tax levy; and
- (C) a property tax rate;

(2) fix the annual budget under IC 6-1.1-17;

(3) impose a property tax levy; and

(4) take any action necessary to ensure the collection of fees and other revenue;

for the new township government for the budget year following the year the officers take office.

(b) The resolutions approving the township government merger under this chapter must specify the amount (if any) of the decrease that the department of local government finance shall make to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of the new township to:

(1) eliminate double taxation for services or goods provided by the new township; or

(2) eliminate any excess by which the amount of property taxes imposed by the new township exceeds the amount necessary to pay for services or goods provided under this article.

(c) The fiscal body of the new township shall determine and certify to the department of local government finance the amount of the adjustment (if any) under subsection (b). The amount of the adjustment (if any) to be made under subsection (b) must comply with the resolutions approving the township government merger.

**(d) The department may prescribe forms for submission to the department to expedite processing of mergers under IC 36-6-1.7."**

Page 5, line 18, after "county." insert "**After all township mergers are complete, a county must have at least one (1) township.**".



Page 5, line 20, delete "At" and insert "**Except as provided in subdivision (2), at**".

Page 5, between lines 22 and 23, begin a new line block indented and insert:

**"(2) If all townships in a county are designated townships, the county executive shall select one of the (1) designated townships participating in the merger to form a new township government to perform the functions of a recipient township."**.

Page 5, line 23, delete "(2)" and insert "(3)".

Page 5, between lines 35 and 36, begin a new paragraph and insert:

**"(c) The new township government shall certify the final action in the manner prescribed by the department to each of the following:**

- (1) The county legislative body.**
- (2) The county executive body.**
- (3) The clerk of the circuit court.**
- (4) The county fiscal officer.**
- (5) The county recorder.**
- (6) The county voter registration office.**
- (7) The secretary of state's office."**

Page 6, line 14, after "merger" insert "**(selected by majority vote of the members of the designated township's legislative body)**".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 270 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 8, Nays 2.



### COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 270, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 270 as printed January 16, 2026.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0

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### COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 270, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 36-1.5-4-13, AS AMENDED BY P.L.202-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) The legislative body of a political subdivision that receives a certified resolution under section 10 or 12 of this chapter **may shall** do any of the following:

- (1) Adopt a resolution declining to participate in a proposed reorganization. **The resolution must detail why the political subdivision does not wish to participate in the reorganization.**
  - (2) Adopt a substantially identical resolution proposing to participate in a proposed reorganization with the political subdivisions named in a resolution certified to the political subdivision.
  - (3) Adopt a resolution proposing to participate in a proposed reorganization with political subdivisions that differ in part or in whole from the political subdivisions named in a resolution certified to the political subdivision.
- (b) The clerk of the political subdivision adopting a resolution proposing a reorganization under this section shall certify the resolution to the clerk of each political subdivision named in the resolution.

SECTION 2. IC 36-1.5-4.1 IS ADDED TO THE INDIANA CODE

**ES 270—LS 7084/DI 87**



AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 4.1. Reorganization of Certain Designated Townships**

**Sec. 1. (a) This chapter does not apply to a township:**

- (1) located in a county having a consolidated city; or
- (2) that, not later than June 30, 2027, has begun to consolidate with another:
  - (A) township under IC 36-6-1.5; or
  - (B) unit under IC 36-1.5-4.

**(b) This chapter applies only to a designated township that satisfies all of the following criteria:**

- (1) At least eighty percent (80%) of the township's boundaries coincide with a municipality's boundaries.
- (2) At least fifty-one percent (51%) of the township's population resides within the corporate boundaries of a municipality described in subdivision (1).

**Sec. 2. To the extent that other provisions in this article conflict with this chapter, this chapter controls.**

**Sec. 3. As used in this chapter, "department" means the department of local government finance.**

**Sec. 4. As used in this chapter, "designated township" has the meaning set forth in IC 36-6-1.7-3.**

**Sec. 5. As used in this chapter, "plan" or "plan of reorganization" means a plan of reorganization approved by the legislative body of a recipient municipality under this chapter.**

**Sec. 6. As used in this chapter, "recipient municipality" means a municipality that is named by a designated township in a resolution under section 14 of this chapter.**

**Sec. 7. As used in this chapter, "reorganization" means the dissolution of a designated township and the transfer of township property, functions, powers, and services to a municipality that is the recipient municipality.**

**Sec. 8. As used in this chapter, "township office" refers to any of the following:**

- (1) The office of township trustee elected as provided in IC 36-6-4-2.
- (2) The office of township assessor elected as provided in IC 36-6-5-1 (if the office exists).
- (3) The office of a member of the township board elected as provided in IC 36-6-6-2.

**Sec. 9. As used in this chapter, "township services" means the following:**



- (1) Township assistance under IC 12-20 and IC 12-30-4.
- (2) Provision of insulin to the poor under IC 12-20-16.
- (3) Fire protection services under IC 36-8.
- (4) Fence viewing under IC 32-26.
- (5) Provision and maintenance of cemeteries under IC 23-14.
- (6) Provision and maintenance of township parks and community centers under IC 36-10.
- (7) Destruction of detrimental plants, noxious weeds, and rank vegetation under IC 15-16-8.
- (8) Any other services required by statute to be provided by a township.

**Sec. 10.** As used in this chapter, "township services district" means a service district that is located within the boundaries of the reorganized designated township in which the recipient municipality imposes a township services district levy.

**Sec. 11.** As used in this chapter, "township services district levy" means the budget, tax rate, and tax levy imposed by the recipient municipality within the boundaries of a township services district.

**Sec. 12.** (a) On January 1, 2029, each designated township that meets the criteria described in section 1(b) of this chapter is dissolved. All of the following occur:

- (1) The term of office of an individual who holds a township office ends on December 31, 2028. An election for a township office shall not be held in 2029 or thereafter.
- (2) The:
  - (A) powers and duties of the office of township trustee are transferred to the executive of the recipient municipality;
  - (B) legislative powers and duties of the office of township board members are transferred to the legislative body of the recipient municipality;
  - (C) fiscal powers and duties of the office of township board members are transferred to the fiscal body of the recipient municipality; and
  - (D) powers and duties of the township assessor (if the office exists) are transferred to the county assessor.
- (3) The boundaries of the dissolved township remain as the boundaries of the service area within which the recipient municipality provides township services.
- (4) If a designated township participates in a fire protection territory or fire protection district, the fire protection territory or fire protection district is unaffected by the reorganization and the area within the boundaries of the



dissolved township remain a part of the fire protection territory or fire protection district after reorganization. The recipient municipality succeeds the designated township in the designated township's role as:

- (A) a participating unit that is not a provider unit in the fire protection territory; or
  - (B) a participant in the fire protection district; for the area within the boundaries of the dissolved designated township.
  - (5) The balance in the general fund of the designated township shall be transferred to the general fund of the recipient municipality.
  - (6) The balance in the township assistance fund of a designated township shall be transferred to a township assistance fund established by the recipient municipality.
  - (7) The balance of any other fund of the designated township shall be transferred to the fund of the recipient municipality that most closely corresponds to the fund of the designated township.
  - (8) Subject to section 30 of this chapter, the property and liabilities of the designated township become the property and liabilities of the recipient municipality.
- (b) IC 36-1-8-5 does not apply to a balance referred to in subsection (a).

**Sec. 13.** A designated township that is adjacent to a municipality may designate the municipality in a resolution under section 14 of this chapter. A township is not adjacent to a municipality if the township and municipality are connected by a strip of land that is less than one hundred fifty (150) feet wide.

**Sec. 14.** (a) The legislative body of a designated township shall adopt a resolution not later than October 1, 2027, that:

- (1) proposes a reorganization; and
- (2) designates one (1) municipality that satisfies the criteria under section 13 of this chapter for reorganizing with the designated township.
- (b) The township trustee of the designated township shall certify the resolution to:
  - (1) the county clerk; and
  - (2) if the recipient municipality is a municipality, the clerk of the municipality.

If the recipient municipality meets the criteria under section 13 of this chapter, the recipient municipality and the designated



**township shall appoint a joint board under section 16 of this chapter.**

**Sec. 15. If a recipient municipality is named by two (2) or more designated townships in resolutions under section 14 of this chapter, the recipient municipality may:**

- (1) appoint a single joint board under section 16 of this chapter; and
- (2) prepare and adopt a single plan of reorganization; to govern the reorganization of the townships, instead of appointing separate boards and adopting separate plans for each of the townships.

**Sec. 16. (a) A joint board shall consist of the following:**

- (1) Two (2) members of the township board of each township participating in the reorganization, selected by the members of the township board.
- (2) Four (4) members of the legislative body of the designated municipality, selected by the members of the body.
- (3) The township trustee of each township participating in the reorganization.
- (4) The deputy township trustee or a full-time township employee of each township participating in the reorganization.

The fiscal officer of the designated municipality, and other members of the bodies under subdivisions (1) and (2), shall serve as advisory, nonvoting members.

(b) A majority of the voting members constitutes a quorum. Official action may only be taken by affirmative vote of at least a majority of members present at the meeting.

(c) The members of a joint board serve without compensation. The members are entitled to reimbursement from the reorganizing township and recipient municipality for the necessary expenses incurred in the performance of their duties.

(d) A joint board is subject to IC 5-14-1.5 and IC 5-14-3.

(e) The joint board shall prepare a reorganization plan not later than March 1, 2028, for transferring the powers, duties, and property of the designated township consistent with this chapter. The joint board shall send the plan to the legislative body of the recipient municipality for adoption.

(f) The legislative body of the recipient municipality may adopt the plan as drafted or modify the plan before adoption.

**Sec. 17. Elimination of a township office of a designated township does not invalidate:**



- (1) any resolutions, fees, schedules, or other actions adopted or taken by the township trustee or township assessor (if the office exists) before January 1, 2029; or
- (2) any appointments made by the township trustee or township assessor (if the office exists) before January 1, 2029.

**Sec. 18.** (a) In 2028 and each year thereafter, the fiscal body of the recipient municipality shall, in the manner provided by IC 6-1.1-17, adopt a township services district levy for the ensuing year.

(b) If a recipient municipality fails to adopt a township services district levy, the township service district's most recently approved township services levy is continued for the ensuing budget year.

**Sec. 19.** (a) This section applies if a part of the reorganized township is located outside the boundaries of the municipality.

(b) The municipality shall establish:

- (1) an urban township services district consisting of the area of the designated township that is located within the boundaries of the municipality; and
- (2) a rural township services district consisting of the area of the designated township located outside the boundaries of the municipality.

(c) Subject to subsection (d), a tax levied under this section may be levied at:

- (1) a uniform rate upon all taxable property within the designated township; or
- (2) different rates for the township service districts included within the designated township, so long as a tax rate applies uniformly to all of a township service district's taxable property within the designated township.

(d) If a uniform tax rate is levied upon all taxable property within a designated township upon reorganization, different tax rates may be levied for the township service districts included within the designated township in subsequent years.

(e) Not later than October 1 of a year, the municipality shall submit the township services district levy for the rural township service district to the county fiscal body for its approval. Not later than October 15 of the year, the county fiscal body shall review the proposed township service district levy for the rural township service district. The county fiscal body may reduce or modify but not increase the proposed township service district levy.

(f) If:

- (1) the municipality fails to adopt a township service district



**levy; or**

**(2) a county fiscal body does not adopt the township service district levy for a rural township district within the time specified under subsection (c);**

**the township service district's most recent township service district levy approved by the municipality or county, whichever is appropriate, is continued for the ensuing budget year.**

**(g) A tax levied by the recipient municipality under this chapter after December 31, 2028, shall:**

**(1) be in an amount sufficient for the recipient municipality to provide township services within a township service district; and**

**(2) include amounts necessary to continue payment of any debt service or obligation incurred by the township before January 1, 2029, in accordance with the terms of the debt service or obligation incurred.**

**Sec. 20. For purposes of the property tax levy limits under IC 6-1.1-18.5, a tax levied by a recipient municipality under this chapter is included in the calculation of the maximum permissible property tax levy for the recipient municipality. For property taxes first due and payable in 2029, the recipient municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 shall be increased by:**

**(1) the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2028; multiplied by**

**(2) the maximum levy growth quotient under IC 6-1.1-18.5-2 for property taxes first due and payable in 2028.**

**The recipient municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2028 as adjusted under this section shall be used in the determination of the recipient municipality's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2029 and thereafter.**

**Sec. 21. (a) The plan of reorganization governs the actions, duties, and powers of the recipient municipality and the designated township that are not specified by law.**

**(b) The plan of reorganization must be consistent with this chapter and include at least the following:**

**(1) A description of the township services provided by the recipient municipality and the service areas in which the services will be offered.**



**(2) The disposition of the personnel, the agreements, the assets, and, subject to section 29 of this chapter, the liabilities of the designated township, including the terms and conditions upon which the transfer of property and personnel will be achieved.**

**(3) Any other matter that the joint board determines to be necessary or appropriate or to include in the plan of reorganization.**

**(c) When the plan of reorganization is submitted to the recipient municipality by the joint board, the recipient municipality shall post a copy of the plan of reorganization on the website of the recipient municipality not more than seven (7) days after receiving the plan of reorganization from the joint board. If the plan of reorganization is amended, the recipient municipality shall post the amended plan on the website of the recipient municipality not later than seven (7) days after the amended plan is adopted.**

**Sec. 22. The legislative body of the recipient municipality shall certify the legislative body's final action on a plan of reorganization or revised plan of reorganization, as modified by the legislative body, in the manner prescribed by the department of local government finance, to each of the following:**

**(1) The clerk of the circuit court and, if the recipient municipality is a municipality, the clerk of the municipality.**

**(2) The county fiscal officer of each county in which the designated township is located.**

**(3) The county recorder of each county in which the designated township is located.**

**(4) The county voter registration office of each county in which the designated township is located.**

**Sec. 23. The legislative body of the recipient municipality shall file a certified copy of the plan with each of the following at the same time certifications are made under section 22 of this chapter:**

**(1) The county recorder of each county in which a reorganizing political subdivision is located.**

**(2) The department of local government finance.**

**(3) The clerk of the circuit court.**

**Sec. 24. Each county recorder receiving a certification under sections 22 and 23 of this chapter shall record the certification and the plan of reorganization in the records of the county recorder without charge. The county recorder shall notify the county election board of each county in which the designated township is located.**



**Sec. 25.** The designated township is reorganized under the conditions set forth in the plan of reorganization filed with the county recorder under this chapter.

**Sec. 26.** The department of local government finance is expressly directed to complete the duties assigned to it under IC 6-1.1-17-16 with respect to the submitted property tax levies, property tax rates, and budget as follows:

(1) For each budget year, not later than December 31 of the year preceding that budget year, unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16.

(2) For each budget year, not later than January 15 of the budget year if a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16.

**Sec. 27.** (a) This section applies to a reorganization under this chapter that involves:

(1) the recipient municipality; and

(2) at least one (1) designated township;

all of which are participating units in the same fire protection territory on the date the reorganization plan is finally adopted under this chapter.

(b) The fiscal body of the recipient municipality may:

(1) establish an equipment replacement fund under IC 36-8-19-8.5 and impose a property tax for the fund as provided in IC 36-8-19-8.5; and

(2) take any other action under IC 36-8-19-8.5 that may be taken under that section by a participating unit in a fire protection territory.

(c) If a recipient municipality establishes an equipment replacement fund under IC 36-8-19-8.5 as authorized by this section, the department of local government finance may adjust the maximum permissible ad valorem property tax levy that would otherwise apply to the recipient municipality in the same manner in which the department may adjust the maximum permissible ad valorem property tax levy of a civil taxing unit under IC 6-1.1-18.5-10.5 to meet the civil taxing unit's obligations to a fire protection territory established under IC 36-8-19.

**Sec. 28.** (a) A recipient municipality has the powers granted by statute to a designated township, including a power described in subsection (b).



**(b) Except as provided in the plan of reorganization, a recipient municipality may do any of the following:**

- (1) Establish any fund that the designated township (either acting on its own or jointly with another political subdivision) was authorized to establish before January 1, 2029.**
- (2) Impose any tax levy or adopt any tax that the designated township was authorized to impose or adopt before January 1, 2029.**

**Sec. 29. A plan of reorganization may establish within the designated township, territories, or districts:**

- (1) in which specified services provided by the recipient municipality will be provided at different levels, quantities, or amounts; and**
- (2) in which the fees, charges, or taxes imposed by the recipient municipality will vary depending on the level, quantity, or amount of the services provided.**

**Sec. 30. The following apply:**

- (1) Indebtedness that was incurred by the recipient municipality or designated township before January 1, 2029:**
  - (A) may not be imposed on taxpayers that were not responsible for payment of the indebtedness before January 1, 2029; and**
  - (B) must be paid by the taxpayers that were responsible for payment of the indebtedness before January 1, 2029.**
- (2) Pension obligations existing as of January 1, 2029:**
  - (A) may not be imposed on taxpayers that were not responsible for payment of the pension obligations before January 1, 2029; and**
  - (B) must be paid by the taxpayers that were responsible for payment of the pension obligations before January 1, 2029.**

**Sec. 31. The following apply to a reorganization under this chapter:**

- (1) Except as provided in subdivision (2):**
  - (A) the recipient municipality is responsible after December 31, 2028, for providing township services in all areas of the designated township; and**
  - (B) the recipient municipality retains the powers of the designated township after December 31, 2028, in order to provide township services as required by clause (A).**
- (2) Powers and duties of the recipient municipality may be transferred as authorized in an interlocal cooperation agreement approved under IC 36-1-7 or as authorized in a**



**cooperative agreement approved under IC 36-1.5-5.**

(3) Section 28 of this chapter applies to the debt service levy of the recipient municipality and to the department of local government finance's determination of the new maximum permissible ad valorem property tax levy for the recipient municipality.

(4) The recipient municipality may not borrow money under IC 36-6-6-14(b) or IC 36-6-6-14(c).

(5) The new maximum permissible ad valorem property tax levy for the recipient municipality's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined levies for the firefighting fund and emergency services fund described in IC 36-8-13-4(a)(2) is equal to:

(A) the result of:

(i) the maximum permissible ad valorem property tax levy for the designated township's firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined ad valorem property tax levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, in 2028; multiplied by

(ii) the maximum levy growth quotient applicable for property taxes first due and payable in 2028; plus

(B) any amounts borrowed by the designated township under IC 36-6-6-14(b) or IC 36-6-6-14(c) in 2028.

**Sec. 32. (a)** Except as provided in subsections (c) through (d), a political subdivision may not take an action described in subsection (b) within a designated township after June 30, 2027.

(b) A political subdivision may not take any of the following actions partially or wholly within a designated township after June 30, 2027, unless the recipient municipality agrees by adopting a resolution:

(1) Initiate an annexation of territory.

(2) Establish a fire protection territory or fire protection district.

(3) Extend water, sewer, or any other infrastructure to the political subdivision.

(4) Expand zoning jurisdiction under IC 36-7-4-205.

(c) This chapter does not prohibit a recipient municipality from taking an action under subsection (b) for the purpose of implementing the plan of reorganization.

(d) A political subdivision may take an action described in



**subsection (b) after December 31, 2028.**

**Sec. 33. (a)** Except as otherwise provided in this section, until the final plan of reorganization is approved by the legislative body of the recipient municipality, the recipient municipality or designated township may not promote a position on the reorganization by doing any of the following:

- (1) Using facilities or equipment, including mail and messaging systems, owned by the recipient municipality or designated township to promote a position on the reorganization, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the recipient municipality or designated township.
- (2) Making an expenditure of money from a fund controlled by the recipient municipality or designated township to promote a position on the reorganization.
- (3) Using an employee to promote a position on the reorganization during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the public question at any time. However, if a person described in subsection (c) is advocating for or against a position on the reorganization or discussing the reorganization as authorized under subsection (c), an employee of the recipient municipality or designated township may assist the person in presenting information on the reorganization if requested to do so by the person described in subsection (c).

However, this section does not prohibit an official or employee of the recipient municipality or designated township from carrying out duties with respect to a reorganization that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the reorganization in response to inquiries from any person.

**(b)** This subsection does not apply to:

- (1) a personal expenditure to promote a position on a reorganization by an employee of the recipient municipality or designated township whose employment is governed by a collective bargaining contract or an employment contract; or
- (2) an expenditure to promote a position on a reorganization by a person or an organization that has a contract or an arrangement (whether formal or informal) with the recipient municipality or designated township solely for the use of the political subdivision's facilities.



**A person or an organization that has a contract or arrangement (whether formal or informal) with the recipient municipality or designated township to provide goods or services to the recipient municipality or township may not spend any money to promote a position on the reorganization. A person or an organization that violates this subsection commits a Class A infraction.**

**(c) Notwithstanding any other law, an elected or appointed official of a recipient municipality or designated township may:**

- (1) personally advocate for or against a position on a reorganization; or**
- (2) discuss the reorganization with any individual, group, or organization or personally advocate for or against a position on a reorganization before any individual, group, or organization;**

**so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds.**

**Sec. 34. Nothing in this chapter shall be construed:**

- (1) to constitute an annexation of a designated township by a municipality under the provisions of this chapter; or**
- (2) as changing the corporate boundaries of a municipality that is the recipient municipality of the dissolved designated township.".**

Page 2, between lines 25 and 26, begin a new paragraph and insert:

"SECTION 4. IC 36-6-1.5-8, AS ADDED BY P.L.240-2005, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) On the date a merger takes effect:

- (1) the former township governments are abolished as separate entities;
- (2) each township subject to the merger retains its geographical boundaries and its name;
- (3) the territory of the new township government includes all the territory that comprised the territories of the former township governments before the merger;
- (4) the agencies of the former township governments are abolished;
- (5) the functions of the abolished agencies are assigned to agencies of the new township government;
- (6) the:
  - (A) property;
  - (B) records;
  - (C) personnel;



- (D) rights; and
- (E) liabilities;

related to the functions of the abolished agencies are assigned to agencies of the new township government; and

**(7) Subject to subsection (b), any bonds and other indebtedness of, or assumed by, the former township governments are transferred to the new township government.**

**(b) This subsection applies to a merger under IC 36-6-1.6. Indebtedness that was incurred by each former township government prior to the merger under IC 36-6-1.6:**

- (1) may not be imposed on taxpayers that were not responsible for payment of the indebtedness before the merger; and**
- (2) must be paid by the taxpayers that were responsible for payment of the indebtedness before the merger.".**

Page 3, line 29, delete "8" and insert "9".

Page 3, line 36, delete "8" and insert "9".

Page 3, line 41, delete "include:" and insert "**include the following:**".

Page 4, delete lines 14 through 15, begin a new line block indented and insert:

**"(1) Two (2) points if a township government did not provide township assistance in calendar years 2023 and 2024 as provided in the annual reports submitted under IC 12-20-28-3 to the state board of accounts. The state board of accounts shall provide this information to the department.".**

Page 4, line 20, delete "operating".

Page 4, line 25, delete "from the:" and insert "**from:**".

Page 4, line 39, delete "and" and insert "**or**".

Page 4, delete lines 40 through 42, begin a new line block indented and insert:

**"(5) One (1) point if the township's annual appropriations and annual tax levy for 2023 were continued for the 2024 budget year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

**(6) One (1) point if the township's annual appropriations and annual tax levy for 2024 were continued for the 2025 budget year under IC 6-1.1-17-3(d) or IC 6-1.1-17-5(f), as applicable.**

**(7) One (1) point if the sum of township assistance applications received by the township government in 2023 and 2024 is less than twenty-four (24) township assistance applications as provided in the annual reports submitted under IC 12-20-28-3 to the state board of accounts. The state**



**board of accounts shall provide this information to the department.".**

Page 5, delete lines 1 through 4.

Page 5, line 5, delete "(7)" and insert "(8)".

Page 5, line 5, delete "an" and insert "a".

Page 5, line 6, delete "adopted" and insert "**certified**".

Page 5, delete lines 8 through 16, begin a new line block indented and insert:

**"(9) A maximum of one (1) point if:**

**(A) a township did not have a candidate on the election ballot for the office of township trustee in either the 2018 or 2022 general election; or**

**(B) a vacancy on July 1, 2026, in the position of township trustee has been vacant for at least thirty (30) calendar days.**

However, a point may not be assigned to a township under clause (A) if the township did not have a candidate on the ballot in the 2018 or 2022 general election for the office of township trustee and the office was timely filled under IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the date of the first meeting of the township board that is required under IC 36-6-6-7 in the year following the general election.

**(10) A maximum of one (1) point if:**

**(A) a township did not have a candidate on the election ballot for all offices of the township board in either the 2018 or 2022 general election; or**

**(B) on July 1, 2026, there is at least one (1) vacancy on the township board that has been vacant for at least thirty (30) calendar days.**

However, a point may not be assigned to a township under clause (A) if the township did not have a candidate on the ballot in the 2018 or 2022 general election for at least one (1) township board member office and the office was timely filled under IC 3-13-10 or IC 3-13-11 (whichever is applicable) before the date of the first meeting that is required under IC 36-6-6-7 in the year following the general election.".

Page 5, line 18, delete "8(8)" and insert "**8(10)**".

Page 5, line 21, after "government." insert "**A township assigned at least four (4) points is considered a designated township.**".

Page 5, between lines 26 and 27, begin a new paragraph and insert:

**"(c) The list prepared under subsection (b) shall specify which**



**designated township satisfies all of the following criteria:**

- (1) At least eighty percent (80%) of the township's boundaries coincide with a municipality's boundaries.
- (2) At least fifty-one percent (51%) of the township's population resides within the corporate boundaries of a municipality described in subdivision (1).".

Page 5, line 27, delete "(c)" and insert "(d)".

Page 5, line 31, delete "January 30," and insert "March 31,".

Page 5, line 31, after "township" insert "**that has been assigned four (4) or more points**".

Page 5, line 34, delete "incorrect." and insert "**incorrect or because compliance with a requirement set forth in section 8(1) through 8(10) of this chapter was not possible due to a disaster (as defined in IC 10-14-3-1) that significantly disrupted operations and reporting requirements of the township and the township was assigned a point by the department under section 8 of this chapter.**".

Page 5, line 36, delete "February 28," and insert "June 30,".

Page 5, line 42, delete "March 1," and insert "July 1,".

Page 6, delete lines 4 through 20, begin a new paragraph and insert:

**"Sec. 12. (a) If none of the township point totals are corrected by the department, the list that was posted under section 9(d) of this chapter is the final list and may not be appealed.**

**(b) The department shall post on the department's website each:**

- (1) petition filed under section 10(a) of this chapter; and
- (2) written determination issued by the department under section 10(b) of this chapter.

**Sec. 13. A designated township:**

**(1) that satisfies the criteria specified in section 9(c) of this chapter shall reorganize in accordance with IC 36-1.5-4.1; and**

**(2) that does not satisfy the criteria specified in section 9(c) of this chapter shall, except as otherwise provided, merge with another township in accordance with section 14 of this chapter.**

**Sec. 14. Using the process set forth in IC 36-6-1.5, each designated township, excluding any township that has commenced a merger or consolidation under IC 36-1.5-4 or IC 36-6-1.5 with another unit before July 1, 2027, must merge with at least one (1) other township government in the county. After all township mergers in accordance with this section are complete, a county must have at least two (2) townships. The following requirements**



**apply to each merger:**

- (1) Except as provided in subdivision (2), at least one (1) township government that merges with a designated township must be a recipient township.
- (2) If all townships in a county are designated townships, the county executive shall select two (2) of the designated townships participating in the merger to form a new township government to perform the functions of a recipient township.
- (3) The merger must satisfy the contiguity requirements set forth in IC 36-6-1.5-4.".

Page 6, line 21, delete "14." and insert "15."

Page 6, line 21, delete "April 1," and insert "**August 1**".

Page 6, line 24, delete "15." and insert "16."

Page 6, line 29, delete "13" and insert "14".

Page 6, line 30, delete "May 1," and insert "**October 1**".

Page 6, between lines 41 and 42, begin a new paragraph and insert:  
**"Sec. 17. (a) Not later than February 28, 2028, the following must be submitted to the department:**

- (1) The resolutions adopted by the participating townships and submitted by the township trustees under IC 36-6-1.5-5(d).
- (2) The estimated budget and proposed tax rate and tax levy of the new township government for the 2029 budget year, submitted by the township trustee of the recipient township.
- (b) The information under subsection (a) shall be submitted on any forms prescribed by the department for a merger under IC 36-6-1.5-12.

**Sec. 18. The department shall certify a new township government's budget, tax rate, and levy as set forth in IC 6-1.1-17-16.".**

Page 6, line 42, delete "16." and insert "19."

Page 7, line 1, delete "2028." and insert "**2029**".

Page 7, line 2, delete "17." and insert "20."

Page 7, line 4, delete "18." and insert "21."

Page 7, line 8, delete "government".

Page 7, line 33, delete "19." and insert "22."

Page 7, line 40, delete "20." and insert "23."

Page 8, line 4, delete "21." and insert "24."

Page 8, line 7, delete "2026." and insert "**2027**".

Page 8, line 11, delete "2026." and insert "**2027**".

Page 8, line 18, delete "with" and insert "**within**".

Page 8, line 21, delete "July 1," and insert "**January 1**".



Page 8, between lines 25 and 26, begin a new paragraph and insert:

"SECTION 6. IC 36-6-4-21 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. (a) As used in this section, "department" refers to the department of local government finance.

(b) Beginning in 2026, and each year thereafter, each township trustee shall submit, using the computer gateway established by the office of technology, the following information in a pre-budget survey prescribed by the department, in consultation with the department of homeland security:

(1) Whether the township operates a fire department, including a volunteer fire department, and, if so, the name of the fire department operated by the township.

(2) Whether the township participates in a fire territory under IC 36-8-19, and, if so, the name of the unit that is the provider unit.

(3) Whether the township participates in a fire protection district under IC 36-8-11, and, if so, the name of the fire department.

(4) Whether the township has an agreement with another unit to provide fire protection in a manner other than described in subdivisions (1) through (3), and the name of each unit that participates in the agreement.

(5) Whether fire protection is provided by a municipality, and, if so, the name of the municipality.

(6) Contact information for each fire department or provider unit described in subdivisions (1) through (5).

(7) The types of emergency services provided by each fire department or provider unit described in subdivisions (1) through (5).

(8) Any information prescribed by the department, in consultation with the department of homeland security necessary for the department of homeland security to comply with subsection (d).

(c) The department shall compile the information provided to the department under subsection (b) and provide the information to the department of homeland security.

(d) The department of homeland security shall use the information provided by the department under subsection (c) to ascertain the following information:

(1) The entity that provides fire protection for each township.



- (2) Where each fire department and provider unit is located.**
- (3) The service area for each fire department or fire territory.**
- (4) Whether the fire service provided within the township is provided by a professional or volunteer fire department.**
- (5) The types of emergency services provided in each township.**
- (6) Contact information for each fire department and provider unit that provides fire and emergency services in the township, including the following information:**
  - (A) The contact name and address.**
  - (B) The telephone number.**
  - (C) The electronic mail address.**
- (7) Any other information the department of homeland security deems necessary.**
- (e) The information described in subsection (d) shall be made available on the department of homeland security's website and made available in a machine readable format."**

Page 10, line 28, delete "at-large" and insert "**at large**".

Page 11, line 13, delete "at-large" and insert "**at large**".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 270 as printed January 21, 2026.)

MAY

Committee Vote: yeas 11, nays 2.

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#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Engrossed Senate Bill 270, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 26, between lines 1 and 2, begin a new paragraph and insert:  
**"SECTION 11. IC 36-6-5-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) This section applies to a county having a population of more than two hundred thousand (200,000) and less than two hundred fifty thousand (250,000).**

**(b) The county fiscal body may adopt a resolution to transfer**



**the duties of a township assessor to the county assessor if both of the following apply:**

- (1) The office of township assessor has been vacant for at least ninety (90) days.
- (2) A caucus was held under IC 3-13-11 but failed to fill the vacancy described in subdivision (1).
- (c) The following apply in a county in which the county fiscal body adopts a resolution under subsection (b):
  - (1) The office of township assessor for that township is abolished.
  - (2) All the powers and duties of the township assessor are transferred to the county assessor of the county in which the township is located.
  - (3) All of the following are transferred to the county assessor:
    - (A) All employment positions of all employees of the township assessor.
    - (B) The real and personal property of the township assessor.
    - (C) The outstanding obligations of the township assessor.
    - (D) The funds of the township assessor.
  - (4) The county auditor shall transfer to the county assessor all revenue received by the township:
    - (A) through the date that the office of the township assessor becomes vacant; and
    - (B) for the purpose of carrying out property assessment duties.
  - (d) The county fiscal body shall include in the resolution adopted under subsection (b) any additional items necessary to effectuate the transfer of duties from the township assessor to the county assessor.".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to ESB 270 as printed February 17, 2026.)

THOMPSON

Committee Vote: yeas 18, nays 6.

