IC 20-45
ARTICLE 45. GENERAL FUND LEVIES

IC 20-45-1
Repealed
(Repealed by P.L.13-2013, SEC.57.)
IC 20-45-2
Repealed
(Repealed by P.L.146-2008, SEC.807.)
IC 20-45-3
Repeated
(Repealed by P.L.146-2008, SEC.807.)
IC 20-45-4
Repealed
(Repealed by P.L.146-2008, SEC.810.)
IC 20-45-5
Repealed
(Repealed by P.L.146-2008, SEC.810.)
IC 20-45-6
Repealed
(Repealed by P.L.146-2008, SEC.810.)
IC 20-45-7
Chapter 7. Supplemental County Levy; Lake County

IC 20-45-7-1
Application
Sec. 1. This chapter applies only to Lake County.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-2
Policy
Sec. 2. The following is declared to be the policy of this chapter:
(1) That in certain areas in Indiana there exists a condition created by the shift in population from urban centers to outlying areas that has created administrative and financial problems in the maintenance and operation of school systems in these areas, resulting in maladjustment of taxable wealth in these areas for levying taxes for the operation of the schools.
(2) That improvement in the administrative and financial structures of the qualified school corporations existing in these outlying areas to the urban centers is essential for the following:
   (A) The establishment and maintenance of a general uniform and efficient system of public schools to provide a more equalized educational opportunity for public school pupils.
   (B) The achievement of greater equity in school tax rates among the inhabitants of the various existing qualified school corporations in these areas.
   (C) The provision for more use of the public funds expended for the support of the public school system.
(3) That existing statutes with respect to the granting of financial assistance on a countywide basis, allowing a more favorable use of the taxable wealth of the county for the support of the various school districts within the county, are inadequate to effectuate the need for this improvement in those areas.
(4) That modification in the present statutory provisions pertaining to the levying of tax rates for school purposes for the areas that qualify within the definitions in this chapter is essential to carry out the purposes of IC 20-23-4, and to that end it is the intent of the general assembly, by this chapter, to make provision for a more satisfactory use of the taxable wealth of counties that qualify under this chapter for the promotion, betterment, and improvement of their educational systems.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-3
"ADA"
Sec. 3. As used in this chapter, "ADA" means, as to any qualified school corporation, the average number of pupils in daily attendance in the qualified school corporation, determined in accordance with the rules established by the state board. If territory is transferred from one (1) school corporation to another after April 4, 1973, under
IC 20-4-4 (before its repeal), IC 20-3-14 (before its repeal), IC 20-23-5, or IC 20-25-5, ADA ratio shall be interpreted as though the pupils in the territory had been transferred in the school year ending in 1973. 
As added by P.L.2-2006, SEC.168.

IC 20-45-7-4
"ADA ratio"
Sec. 4. As used in this chapter, "ADA ratio" means, as to any qualified school corporation, the quotient resulting from a division of that qualified school corporation's current ADA by that qualified school corporation's ADA for the school year ending in 1973. However, in any case in which the quotient is less than one (1), the ADA ratio for the qualified school corporation is one (1). If territory is transferred from one (1) school corporation to another after April 4, 1973, under IC 20-4-4 (before its repeal), IC 20-3-14 (before its repeal), IC 20-23-5, or IC 20-25-5, ADA ratio shall be interpreted as though the pupils in the territory had been transferred in the school year ending in 1973. 
As added by P.L.2-2006, SEC.168.

IC 20-45-7-5
"Assessed value"
Sec. 5. As used in this chapter, "assessed valuation" of any qualified school corporation means the net assessed value of its real and taxable personal property adjusted by a percentage factor. For each qualified school corporation, this factor shall be the most recent adjustment factor computed by the department of local government finance under IC 6-1.1-34. 
As added by P.L.2-2006, SEC.168.

IC 20-45-7-6
"County auditor"
Sec. 6. As used in this chapter, "county auditor" refers to the county auditor of a qualified county. 
As added by P.L.2-2006, SEC.168.

IC 20-45-7-7
"County council"
Sec. 7. As used in this chapter, "county council" refers to the county council of a qualified county. 
As added by P.L.2-2006, SEC.168.

IC 20-45-7-8
"County treasurer"
Sec. 8. As used in this chapter, "county treasurer" refers to the county treasurer of a qualified county. 
As added by P.L.2-2006, SEC.168.

IC 20-45-7-9
"Current ADA"
Sec. 9. As used in this chapter, "current ADA" means the most recently determined ADA for the qualified school corporation in question. If territory is transferred from one (1) school corporation to another after April 4, 1973, under IC 20-4-4 (before its repeal), IC 20-3-14 (before its repeal), IC 20-23-5, or IC 20-25-5, current ADA ratio shall be interpreted as though the pupils in the territory had been transferred in the school year ending in 1973.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-10
"Eligible pupil"
Sec. 10. As used in this chapter,"eligible pupil" has the meaning set forth in IC 20-43-1-11.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-11
"Entitlement"
Sec. 11. As used in this chapter, "entitlement" of a qualified school corporation is that part of the fund:
(1) to which any qualified school corporation is entitled for any calendar year; and
(2) on the basis of which the tax is set under this chapter.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-12
"Fund"
Sec. 12. As used in this chapter, "fund" refers to the county school distribution fund:
(1) into which the receipts from the tax must be credited; and
(2) from which distributions to qualified school corporations must be charged.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-13
"Qualified county"
Sec. 13. As used in this chapter, "qualified county" means Lake County.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-14
"Qualified school corporation"
Sec. 14. As used in this chapter, "qualified school corporation" means any school corporation that has under its jurisdiction any territory located in the qualified county.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-15
"Tax"
Sec. 15. As used in this chapter, "tax" refers to the county
supplemental school financing property tax to be levied by the county council under this chapter.  
As added by P.L.2-2006, SEC.168.

IC 20-45-7-16  
Duty; levy of countywide tax  
Sec. 16. Each calendar year, the county council shall impose a tax on the real and personal property subject to taxation by the county under this chapter.  
As added by P.L.2-2006, SEC.168.

IC 20-45-7-17  
Adoption procedure  
Sec. 17. The tax shall be imposed at the same time the county council adopts the qualified county's budget, tax levy, and tax rate for the next calendar year under IC 6-1.1-17.  
As added by P.L.2-2006, SEC.168.

IC 20-45-7-18  
Calculation; tax rate  
Sec. 18. The county council shall set a rate for the tax that will produce the total amount of the entitlements of the qualified school corporations for the next calendar year. However, the amount of the tax levy may not be greater than the amount determined under STEP TWO of the following formula:  
STEP ONE: Determine the total dollar amount of that tax levy for 1972, payable in calendar year 1973, assuming one hundred percent (100%) tax collection.  
STEP TWO: Multiply the STEP ONE amount by the ADA ratio.  
As added by P.L.2-2006, SEC.168.

IC 20-45-7-19  
Certification; information needed to set tax rate  
Sec. 19. Before July 11 of each year, the state superintendent shall certify to the county auditor:  
(1) the consolidated ADA ratio of the qualified school corporations;  
(2) the number of pupils in the current ADM of each qualified school corporation for the immediately preceding school year, as determined:  
(A) for a calendar year ending before January 1, 2013, in the fall count of ADM for the school year ending in the calendar year; and  
(B) for a calendar year ending after December 31, 2012, in the spring count of ADM for the school year ending in the calendar year; and  
(3) an estimate of these statistics for the succeeding school year.  
IC 20-45-7-20
County auditor certification; tax rate
Sec. 20. (a) The county auditor shall compute the amount of the tax to be levied each year. Before August 2, the county auditor shall certify the amount to the county council.
(b) The tax rate shall be advertised and fixed by the county council in the same manner as other property tax rates. The tax rate shall be subject to all applicable law relating to review by the county board of tax adjustment and the department of local government finance.
(c) The department of local government finance shall certify the tax rate at the time it certifies the other county tax rates.
(d) The department of local government finance shall raise or lower the tax rate to the tax rate provided in this chapter, regardless of whether the certified tax rate is below or above the tax rate advertised by the county.

IC 20-45-7-21
Tax subject to maximum county levy limit
Sec. 21. The maximum levy limit that the county may levy for a particular year equals the maximum levy limit otherwise prescribed for the county for that year by IC 6-1.1-18.5. The amount levied for that year under the tax is included within the maximum levy limit.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-22
Collection
Sec. 22. The county officials charged with the duty of collecting and receiving receipts from county taxes shall collect and receive the tax in the same manner as other county taxes.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-23
Treasurer; deposits; county school distribution fund
Sec. 23. The county treasurer shall deposit the money collected from the tax in a county school distribution fund.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-24
Effect of distribution of excise taxes
Sec. 24. For purposes of allocating distributions of tax revenues collected under IC 6-5.5, IC 6-6-5, IC 6-6-5.5, or IC 6-6-6.5, the tax shall be treated as if it were property taxes imposed by a separate taxing unit. The appropriate part of those distributions shall be deposited in the fund.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-25
Distribution of tax collections to school corporations
Sec. 25. The county auditor and the county treasurer shall distribute the money credited to the fund during a calendar year to the qualified school corporations based on their entitlements for the year, adjusted as provided in this chapter.

As added by P.L.2-2006, SEC.168.

IC 20-45-7-26  
Calculation; school corporation's distribution  
Sec. 26. The entitlement of each qualified school corporation from the fund for each calendar year is the greater of:

1. the amount of its entitlement for calendar year 2000 from the tax levied under this chapter, or
2. an amount equal to twenty-seven dollars and fifty cents ($27.50) times its current ADM as determined in the fall count of ADM conducted in the school year ending in the current calendar year.


IC 20-45-7-27  
Correction of errors  
Sec. 27. (a) If the tax rate is incorrect because of an error in calculating its amount, including a mistake in the amount of assessment, the error shall be expeditiously corrected within the next two (2) years by decreasing or increasing the rate of the tax set during those two (2) years.

(b) If the entitlement received by a qualified school corporation in any calendar year is more or less than its entitlement on account of an error in calculation, the amount of entitlement of a qualified school corporation shall be similarly adjusted within the next two (2) calendar years.

(c) If the money credited to the fund during any year is more or less than the total entitlements of the qualified school corporations for the calendar year, except for a greater or lesser receipt incident due to an error in calculating an entitlement or its correction, the county auditor shall increase or reduce each qualified school corporation's entitlement by the same percentage.

(d) The entire balance of the fund for each calendar year shall be distributed.

As added by P.L.2-2006, SEC.168.

IC 20-45-7-28  
Distribution by warrant; schedule  
Sec. 28. The county auditor shall issue a warrant to the county treasurer for the distributions from the fund to the qualified school corporations in the amounts to which they are entitled under this chapter. The distributions shall be made at the same time as other property tax levies in each semiannual tax settlement period. A qualified school corporation has the right to obtain advance draws.

As added by P.L.2-2006, SEC.168.
IC 20-45-7-29
Deposit of distribution; general fund
Sec. 29. Receipts from the fund shall be credited by each qualified school corporation to its general fund. The budgets of each qualified school corporation shall reflect the anticipated receipts from the tax. Appropriations shall be made from the general fund by the qualified school corporations as other appropriations are made either in the annual budgets or by additional appropriations.
As added by P.L.2-2006, SEC.168.

IC 20-45-7-30
Certifications; additional information
Sec. 30. The department of local government finance and the state superintendent shall make certifications of any information in their possession, or any other certifications required by this chapter that will facilitate its execution.
As added by P.L.2-2006, SEC.168.
IC 20-45-8
Chapter 8. Supplemental County Levy; Dearborn County

IC 20-45-8-1
Application
Sec. 1. This chapter applies only to Dearborn County. This chapter applies to an area outside Dearborn County to the extent that the area is part of a qualified school corporation.
As added by P.L.2-2006, SEC.168.

IC 20-45-8-2
Policy
Sec. 2. The following is declared to be the policy of this chapter:

1) That in certain areas in Indiana there exists a condition created by the large concentration of taxable property in a single township away from outlying areas that has created administrative and financial problems in the maintenance and operation of school systems in those areas, resulting in maladjustment of taxable wealth in such areas for levying taxes for the operation of the schools.

2) That improvement in the administrative and financial structures of the qualified school corporations existing on March 12, 1965, in those outlying areas is essential for:

   A) the establishment and maintenance of a general uniform and efficient system of public schools to provide a more equalized educational opportunity for public school pupils;

   B) the achievement of greater equity in school tax rates among the inhabitants of the various qualified school corporations existing on March 12, 1965, in these areas; and

   C) the provision for more use of the public funds expended for the support of the public school systems.

3) That statutes existing on March 12, 1965, with respect to the granting of financial assistance on a countywide school basis, allowing a more favorable use of the taxable wealth of the county for the support of the various school districts within or attached to the county, are inadequate to effectuate the need for this improvement in those areas described in this chapter.

4) That modification in the statutory provisions existing on March 12, 1965, pertaining to the levying of tax rates for school purposes for those areas that qualify within the definitions in this chapter is essential to carry out the purposes of IC 20-23-4, and the tax levied under this chapter shall be considered a county tax within the meaning of IC 20-23-4, and to that end it is the intent of the general assembly, by this chapter, to make provision for a more satisfactory use of the taxable wealth of counties that qualify under this chapter for the promotion, betterment, and improvement of their educational systems.
As added by P.L.2-2006, SEC.168.

IC 20-45-8-3
"Assessed valuation"
Sec. 3. As used in this chapter, "assessed valuation" of any qualified school corporation means the net assessed value of its real and taxable personal property adjusted by a percentage factor. This factor shall be computed by the department of local government finance on a townshipwide basis for each township in the qualified county and areas assigned to the qualified county for school purposes in the same manner that the department of local government finance computes a factor for the various counties of the state under IC 6-1.1-34. In determining the assessed valuation of any qualified school corporation, the factor for any township shall be applied to the assessed valuation of the real and taxable personal property of each qualified school corporation lying within the township and school areas attached to the township. 
*As added by P.L.2-2006, SEC.168.*

IC 20-45-8-4
"Board of county commissioners"
Sec. 4. As used in this chapter, "board of county commissioners" refers to the board of county commissioners of a qualified county. 
*As added by P.L.2-2006, SEC.168.*

IC 20-45-8-5
"County auditor"
Sec. 5. As used in this chapter, "county auditor" means the county auditor of a qualified county. 
*As added by P.L.2-2006, SEC.168.*

IC 20-45-8-6
"Fund"
Sec. 6. As used in this chapter, "fund" means the county school distribution fund:
(1) into which the receipts from the tax must be credited; and
(2) from which distribution to a qualified school corporation must be charged. 
*As added by P.L.2-2006, SEC.168.*

IC 20-45-8-7
"Entitlement"
Sec. 7. As used in this chapter, "entitlement" of a qualified school corporation is that part of the fund:
(1) to which a qualified school corporation is entitled for any calendar year; and
(2) on the basis of which the tax is set under this chapter. 
*As added by P.L.2-2006, SEC.168.*

IC 20-45-8-8
"Paying qualified school corporation"
Sec. 8. As used in this chapter, "paying qualified school corporation" means any qualified school corporation in which the tax
collected on the assessed valuation of the qualified school corporation exceeds the amount of the entitlement payable to the qualified school corporation under this chapter.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-9
"Qualified county"
Section 9. As used in this chapter, "qualified county" refers to Dearborn County. The term includes any area attached to Dearborn County for school purposes.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-10
"Qualified school corporation"
Section 10. As used in this chapter, "qualified school corporation" means a school corporation that has under its jurisdiction any territory that is located in the qualified county.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-11
"Receiving qualified school corporation"
Section 11. As used in this chapter, "receiving qualified school corporation" means any qualified school corporation receiving an entitlement under this chapter that exceeds the amount of the tax collected on the assessed valuation of the qualified school corporation.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-12
"Tax"
Section 12. As used in this chapter, "tax" means the county supplemental school financing property tax to be levied by the board of county commissioners of a qualifying county under this chapter.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-13
"Total school tax rate"
Section 13. "Total school tax rate" means the sum of the property tax rates levied for all school purposes.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-14
Establishment of fund
Section 14. A county school distribution fund is established in a qualified county.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-15
Appropriation
Section 15. There shall be appropriated from the fund to qualified
school corporations, in the manner provided in this chapter, sufficient amounts of money to achieve the purposes of this chapter.
As added by P.L.2-2006, SEC.168.

IC 20-45-8-16
Duty; levy of countywide tax
Sec. 16. (a) The board of county commissioners shall levy a county supplemental school financing tax at a rate that is sufficient to annually provide adequate funds to carry out the purposes of this chapter. The various officials and employees of the qualified county and the qualified school corporations charged with the duty of levying, collecting, and receiving other property tax funds for county or school purposes, or both, shall take the appropriate and respective steps as otherwise required by law for the levying, collecting, and receiving of property taxes in order to levy, collect, and receive the tax.
(b) The receipts from the tax shall be credited into the fund and paid from the fund by the county auditor to the qualified school corporations.
As added by P.L.2-2006, SEC.168.

IC 20-45-8-17
Levy in contiguous area of adjacent county
Sec. 17. If the area of a qualified school corporation extends into an adjoining county, the tax rate fixed by the board of county commissioners shall control for the levying and assessment of the tax in the area extending into the adjoining county. The board of county commissioners and other county officials of the adjoining county shall take all appropriate and necessary action as otherwise required by law for:
(1) the levying, collecting, and receiving of the county supplemental school financing taxes; and
(2) the payment of the taxes into the fund; for distribution under this chapter.
As added by P.L.2-2006, SEC.168.

IC 20-45-8-18
Certification; information needed to calculate levy
Sec. 18. (a) Before July 11 of each year, the state superintendent shall deliver to the county auditor a certified statement of:
(1) for a calendar year ending before January 1, 2013, the fall count of ADM in grades 1 through 12 residing in each qualified school corporation for the school year ending in the calendar year; and
(2) for a calendar year ending after December 31, 2012, the spring count of ADM in grades 1 through 12 residing in each qualified school corporation for the school year ending in the calendar year.
(b) Upon the receipt of the information, the county auditor shall compute the amount to be distributed to each of the qualified school
corporations from the receipts of the tax levy, based on the formula set forth in this chapter.

(c) The county auditor shall annually issue a warrant to the county treasurer ordering the payment to the respective qualified school corporations the various amounts in the fund at each semiannual tax settlement period during the year in which the tax has been collected.

(d) The qualified school corporations and the proper officials and employees of the qualified school corporations shall receive the receipts distributed by the county treasurer in the same manner as other tax receipts are received.


IC 20-45-8-19
Use
Sec. 19. The receipts from the tax are available to a qualified school corporation for any purpose or purposes for which school expenditures are authorized by law. The purpose or purposes for which the receipts from the tax are used rests within the discretion of the administrative officer or governing board of each qualified school corporation. The budgets of the qualified school corporations must reflect the anticipated receipts from the tax. Appropriations shall be made of the receipts from the tax as other appropriations are made.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-20
Application of other laws
Sec. 20. The tax levy is subject to all laws concerning review by the county board of tax adjustment and the department of local government finance.


IC 20-45-8-21
Eligibility for distribution; required minimum levy
Sec. 21. To qualify to receive any of the receipts of a tax levy, a qualified school corporation must levy against the assessed valuation of the qualified school corporation a total school tax rate sufficient to generate an amount equal to the amount of revenues deposited in the fund in calendar year 1979.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-22
Calculation; tax levy
Sec. 22. (a) The amount to be raised by the tax shall be determined in any calendar year by the county auditor and certified to by the board of county commissioners before the time for making the county budgets in the year.

(b) The amount is the total of the entitlements of all qualified school corporations.
(c) The entitlement of each qualified school corporation calculated in a calendar year is an amount equal to the result determined under STEP TWO of the following formula:

STEP ONE: Calculate the quotient of:

(A) the total amount deposited in the fund in calendar year 1979 or the first year in which a deposit was made, whichever is later; divided by

(B) for:

(i) a calendar year ending before January 1, 2013, the total ADM of the immediately preceding school year of qualified school corporations that received money from the fund in 1979, as determined in the fall count of ADM for the school year ending in the immediately preceding calendar year; and

(ii) a calendar year beginning after December 31, 2012, the total ADM of the immediately preceding school year of qualified school corporations that received money from the fund in 1979, as determined in the spring count of ADM for the school year ending in the immediately preceding calendar year.

STEP TWO: Calculate the product of:

(A) the STEP ONE result; multiplied by

(B) for:

(i) a calendar year ending before January 1, 2013, the ADM of the immediately preceding school year of the qualified school corporation that received money from the fund in 1979, as determined in the fall count of ADM for the school year ending in the immediately preceding calendar year; and

(ii) a calendar year beginning after December 31, 2012, the total ADM of the immediately preceding school year of qualified school corporations that received money from the fund in 1979, as determined in the spring count of ADM for the school year ending in the immediately preceding calendar year.


IC 20-45-8-23
Distribution; revenue in addition to other levies

Sec. 23. The entitlement of a receiving qualified school corporation may not have the effect of reducing the total school tax rate of the qualified school corporation below the total school tax rate prevailing in any paying qualified school corporation. Any entitlement payable under this chapter shall be reduced so as not to produce that effect. However, the entitlement of a receiving qualified school corporation that levies its maximum tuition support levy shall not be affected by the receiving qualified school corporation's tax rate.

As added by P.L.2-2006, SEC.168.
IC 20-45-8-24
Duty; levy of countywide tax; amount

Sec. 24. (a) The board of county commissioners shall levy a tax rate on all the real and taxable personal property in the county that is sufficient to raise the total of the entitlements in the same manner as other county property tax rates are levied.

(b) If the board of county commissioners fails in any calendar year to levy the tax rate required by this chapter, the department of local government finance shall certify the amount of the tax levy to the county auditor. The certified rate shall be the tax for the calendar year. The tax shall be collected and received by the county treasurer in the same manner as other county property taxes are collected.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-25
Distribution to school corporations

Sec. 25. (a) The money received into the fund in any calendar year shall be paid to the qualified school corporations in accordance with their entitlements, determined in the immediately preceding calendar year, in the same manner as other tax distributions.

(b) A qualified school corporation has the same rights to advance payments of a distribution from the fund as the qualified school corporation's right to advance payments of other property taxes.

(c) If the tax receipts in the county school distribution fund in any calendar year are less than the total of the entitlements for any reason, on account of delinquencies in collection or otherwise, each entitlement shall be reduced in the same percentage so that the entire fund is exhausted.

(d) If the tax receipts in any calendar year are more than the total of the entitlements because of the collection of delinquencies for prior years, each entitlement shall be increased in the same percentage so that the entire fund is exhausted.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-26
Budget

Sec. 26. In making its budget, each qualified school corporation shall take into account its anticipated receipts from the fund. The county auditor, before July 15 of each year, shall certify to each qualified school corporation the amount of its entitlement from the fund to be used in the preparation of its budget. Any qualified school corporation may also appropriate its entitlement by emergency appropriation in the same manner as any property tax receipt.

As added by P.L.2-2006, SEC.168.

IC 20-45-8-27
Distribution; revenue in addition to state tuition support

Sec. 27. The tax provided by this chapter may not operate to diminish the amount of state tuition support or other aid given by the state.
IC 20-45-8-28
Certification; other information
Sec. 28. The department of local government finance and the state superintendent shall make certifications of any information in their possession, or any other certifications required by this chapter that will facilitate this chapter’s execution.

As added by P.L.2-2006, SEC.168.