

## SENATE BILL No. 388

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-18.5-10.

**Synopsis:** Property tax levies for mental health services. Indicates that property tax levies that are imposed by a county for the first time after 2008 for a community mental health center or a community mental retardation and other developmental disabilities center are outside the general levy limit that applies to other county levies.

**Effective:** January 1, 2009 (retroactive).

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### Broden, Kenley

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January 8, 2009, read first time and referred to Committee on Appropriations.

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First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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**SENATE BILL No. 388**



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

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

1 SECTION 1. IC 6-1.1-18.5-10, AS AMENDED BY P.L.146-2008,  
2 SECTION 174, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]: Sec. 10. (a)  
4 ~~Subject to subsection (d);~~ The ad valorem property tax levy limits  
5 imposed by section 3 of this chapter do not apply to ad valorem  
6 property taxes imposed by a civil taxing unit to be used to fund:  
7 (1) community mental health centers under:  
8 (A) IC 12-29-2-1.2, for only those civil taxing units that  
9 authorized financial assistance under IC 12-29-1 before 2002  
10 for a community mental health center as long as the tax levy  
11 under this section does not exceed the levy authorized in 2002;  
12 (B) IC 12-29-2-2 through IC 12-29-2-5; and  
13 (C) IC 12-29-2-13; or  
14 (2) community mental retardation and other developmental  
15 disabilities centers under IC 12-29-1-1;  
16 to the extent that those property taxes are attributable to any increase  
17 in the assessed value of the civil taxing unit's taxable property caused



1 by a general reassessment of real property that took effect after  
2 February 28, 1979.

3 (b) ~~Subject to subsection (d)~~; For purposes of computing the ad  
4 valorem property tax levy limits imposed on a civil taxing unit by  
5 section 3 of this chapter, the civil taxing unit's ad valorem property tax  
6 levy for a particular calendar year does not include that part of the levy  
7 described in subsection (a).

8 (c) ~~This subsection applies to property taxes first due and payable~~  
9 ~~after December 31, 2008. Notwithstanding subsections (a) and (b) or~~  
10 ~~any other law, any property taxes imposed by a civil taxing unit that are~~  
11 ~~exempted by this section from the ad valorem property tax levy limits~~  
12 ~~imposed by section 3 of this chapter may not increase annually by a~~  
13 ~~percentage greater than the result of:~~

14 (1) ~~the assessed value growth quotient determined under section~~  
15 ~~2 of this chapter; minus~~

16 (2) ~~one (1).~~

17 (d) ~~The exemptions under subsections (a) and (b) from the ad~~  
18 ~~valorem property tax levy limits do not apply to a civil taxing unit that~~  
19 ~~did not fund a community mental health center or community mental~~  
20 ~~retardation and other developmental disabilities center in 2008.~~

21 **SECTION 2. An emergency is declared for this act.**

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