

HOUSE BILL No. 1232

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-5-2-25; IC 3-10; IC 3-11-2-12; IC 6-1.1-17; IC 13-11-2-86; IC 36-1-2; IC 36-6-6-1.

Synopsis: Elimination of township boards. Specifies that: (1) in the case of a township board for which the members were elected in 2014, the township board is abolished on January 1, 2019; and (2) in the case of a township board for which the members were elected in 2016, the township board is abolished on January 1, 2021. Specifies that after a township board is abolished: (1) the county fiscal body is the fiscal body and legislative body of each township in the county; and (2) the county fiscal body shall exercise the legislative and fiscal powers assigned in the Indiana Code to township boards, including the authority to adopt the township's annual budget and to levy township property taxes for township funds.

Effective: Upon passage.

Ziemke

January 10, 2017, read first time and referred to Committee on Government and Regulatory Reform.



First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1232

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 3-5-2-25 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE UPON PASSAGE]: Sec. 25. "Fiscal body" means:
3 (1) county council, for a county not having a consolidated city;
4 (2) city-county council, for a consolidated city or county having
5 a consolidated city;
6 (3) common council, for a second or third class city;
7 (4) town council, for a town;
8 (5) ~~township board~~, for a township:
9 (A) **the township board, before the township board is**
10 **abolished under IC 36-6-6-1; and**
11 **(B) the county fiscal body, after the township board is**
12 **abolished under IC 36-6-6-1; or**
13 (6) governing body or budget approval body, for any other
14 political subdivision.
15 SECTION 2. IC 3-10-1-19, AS AMENDED BY P.L.21-2016,
16 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: Sec. 19. (a) The ballot for a primary election shall



1 be printed in substantially the form described in this section for all the
2 offices for which candidates have qualified under IC 3-8.

3 (b) The following shall be printed as the heading for the ballot for
4 a political party:

5 "OFFICIAL PRIMARY BALLOT

6 _____ Party (insert the name of the political party)".

7 (c) The following shall be printed immediately below the heading
8 required by subsection (b) or be posted in each voting booth as
9 provided in IC 3-11-2-8(b):

10 (1) For paper ballots, print: To vote for a person, make a voting
11 mark (X or ✓) on or in the box before the person's name in the
12 proper column.

13 (2) For optical scan ballots, print: To vote for a person, darken or
14 shade in the circle, oval, or square (or draw a line to connect the
15 arrow) that precedes the person's name in the proper column.

16 (3) For optical scan ballots that do not contain a candidate's name,
17 print: To vote for a person, darken or shade in the oval that
18 precedes the number assigned to the person's name in the proper
19 column.

20 (4) For electronic voting systems, print: To vote for a person,
21 touch the screen (or press the button) in the location indicated.

22 (d) Local public questions shall be placed on the primary election
23 ballot after the heading and the voting instructions described in
24 subsection (c) (if the instructions are printed on the ballot) and before
25 the offices described in subsection (g).

26 (e) The local public questions described in subsection (d) shall be
27 placed as follows:

28 (1) In a separate column on the ballot if voting is by paper ballot.

29 (2) After the heading and the voting instructions described in
30 subsection (c) (if the instructions are printed on the ballot) and
31 before the offices described in subsection (g), in the form
32 specified in IC 3-11-13-11 if voting is by ballot card.

33 (3) As provided by either of the following if voting is by an
34 electronic voting system:

35 (A) On a separate screen for a public question.

36 (B) After the heading and the voting instructions described in
37 subsection (c) (if the instructions are printed on the ballot) and
38 before the offices described in subsection (g), in the form
39 specified in IC 3-11-14-3.5.

40 (f) A public question shall be placed on the primary election ballot
41 in the following form:

42 (The explanatory text for the public question,



- 1 if required by law.)
 2 "Shall (insert public question)?"
 3 YES
 4 NO
 5 (g) The offices with candidates for nomination shall be placed on
 6 the primary election ballot in the following order:
 7 (1) Federal and state offices:
 8 (A) President of the United States.
 9 (B) United States Senator.
 10 (C) Governor.
 11 (D) United States Representative.
 12 (2) Legislative offices:
 13 (A) State senator.
 14 (B) State representative.
 15 (3) Circuit offices and county judicial offices:
 16 (A) Judge of the circuit court, and unless otherwise specified
 17 under IC 33, with each division separate if there is more than
 18 one (1) judge of the circuit court.
 19 (B) Judge of the superior court, and unless otherwise specified
 20 under IC 33, with each division separate if there is more than
 21 one (1) judge of the superior court.
 22 (C) Judge of the probate court.
 23 (D) Prosecuting attorney.
 24 (E) Circuit court clerk.
 25 (4) County offices:
 26 (A) County auditor.
 27 (B) County recorder.
 28 (C) County treasurer.
 29 (D) County sheriff.
 30 (E) County coroner.
 31 (F) County surveyor.
 32 (G) County assessor.
 33 (H) County commissioner. This clause applies only to a county
 34 that is not subject to IC 36-2-2.5.
 35 (I) Single county executive. This clause applies only to a
 36 county that is subject to IC 36-2-2.5.
 37 (J) County council member.
 38 (5) Township offices:
 39 (A) Township assessor (only in a township referred to in
 40 IC 36-6-5-1(d)).
 41 (B) Township trustee.
 42 ~~(C) Township board member.~~



- 1 ~~(D)~~ (C) Judge of the small claims court.
 2 ~~(E)~~ (D) Constable of the small claims court.
 3 (6) City offices:
 4 (A) Mayor.
 5 (B) Clerk or clerk-treasurer.
 6 (C) Judge of the city court.
 7 (D) City-county council member or common council member.
 8 (7) Town offices:
 9 (A) Clerk-treasurer.
 10 (B) Judge of the town court.
 11 (C) Town council member.
 12 (h) The political party offices with candidates for election shall be
 13 placed on the primary election ballot in the following order after the
 14 offices described in subsection (g):
 15 (1) Precinct committeeman.
 16 (2) State convention delegate.
 17 (i) The local offices to be elected at the primary election shall be
 18 placed on the primary election ballot after the offices described in
 19 subsection (h).
 20 (j) The offices described in subsection (i) shall be placed as follows:
 21 (1) In a separate column on the ballot if voting is by paper ballot;
 22 (2) After the offices described in subsection (h) in the form
 23 specified in IC 3-11-13-11 if voting is by ballot card.
 24 (3) Either:
 25 (A) on a separate screen for each office or public question; or
 26 (B) after the offices described in subsection (h) in the form
 27 specified in IC 3-11-14-3.5;
 28 if voting is by an electronic voting system.
 29 SECTION 3. IC 3-10-2-13, AS AMENDED BY P.L.77-2014,
 30 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 UPON PASSAGE]: Sec. 13. The following public officials shall be
 32 elected at the general election before their terms of office expire and
 33 every four (4) years thereafter:
 34 (1) Clerk of the circuit court.
 35 (2) County auditor.
 36 (3) County recorder.
 37 (4) County treasurer.
 38 (5) County sheriff.
 39 (6) County coroner.
 40 (7) County surveyor.
 41 (8) County assessor.
 42 (9) County commissioner. This subdivision applies only to a



- 1 county that is not subject to IC 36-2-2.5.
 2 (10) Single county executive. This subdivision applies only to a
 3 county that is subject to IC 36-2-2.5.
 4 (11) County council member.
 5 (12) Township trustee.
 6 ~~(13) Township board member.~~
 7 ~~(14)~~ **(13)** Township assessor (only in a township referred to in
 8 IC 36-6-5-1(d)).
 9 ~~(15)~~ **(14)** Judge of a small claims court.
 10 ~~(16)~~ **(15)** Constable of a small claims court.
 11 SECTION 4. IC 3-11-2-12, AS AMENDED BY P.L.21-2016,
 12 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 UPON PASSAGE]: Sec. 12. The following offices shall be placed on
 14 the general election ballot in the following order after the public
 15 questions described in section 10(a) of this chapter:
 16 (1) Federal and state offices:
 17 (A) President and Vice President of the United States.
 18 (B) United States Senator.
 19 (C) Governor and lieutenant governor.
 20 (D) Secretary of state.
 21 (E) Auditor of state.
 22 (F) Treasurer of state.
 23 (G) Attorney general.
 24 (H) Superintendent of public instruction.
 25 (I) United States Representative.
 26 (2) Legislative offices:
 27 (A) State senator.
 28 (B) State representative.
 29 (3) Circuit offices and county judicial offices:
 30 (A) Judge of the circuit court, and unless otherwise specified
 31 under IC 33, with each division separate if there is more than
 32 one (1) judge of the circuit court.
 33 (B) Judge of the superior court, and unless otherwise specified
 34 under IC 33, with each division separate if there is more than
 35 one (1) judge of the superior court.
 36 (C) Judge of the probate court.
 37 (D) Prosecuting attorney.
 38 (E) Clerk of the circuit court.
 39 (4) County offices:
 40 (A) County auditor.
 41 (B) County recorder.
 42 (C) County treasurer.



- 1 (D) County sheriff.
 2 (E) County coroner.
 3 (F) County surveyor.
 4 (G) County assessor.
 5 (H) County commissioner. This clause applies only to a county
 6 that is not subject to IC 36-2-2.5.
 7 (I) Single county executive. This clause applies only to a
 8 county that is subject to IC 36-2-2.5.
 9 (J) County council member, except as provided in section 12.4
 10 of this chapter.
 11 (5) Township offices:
 12 (A) Township assessor (only in a township referred to in
 13 IC 36-6-5-1(d)).
 14 (B) Township trustee.
 15 ~~(C) Township board member, except as provided in section~~
 16 ~~12.4 of this chapter.~~
 17 ~~(D)~~ (C) Judge of the small claims court.
 18 ~~(E)~~ (D) Constable of the small claims court.
 19 (6) City offices:
 20 (A) Mayor.
 21 (B) Clerk or clerk-treasurer.
 22 (C) Judge of the city court.
 23 (D) City-county council member or common council member,
 24 except as provided in section 12.4 of this chapter.
 25 (7) Town offices:
 26 (A) Clerk-treasurer.
 27 (B) Judge of the town court.
 28 (C) Town council member, except as provided in section 12.4
 29 of this chapter.

30 SECTION 5. IC 6-1.1-17-2, AS AMENDED BY P.L.1-2006,
 31 SECTION 135, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) When formulating an
 33 annual budget estimate, the proper officers of a political subdivision
 34 shall prepare an estimate of the amount of revenue which the political
 35 subdivision will receive from the state for and during the budget year
 36 for which the budget is being formulated. These estimated revenues
 37 shall be shown in the budget estimate and shall be taken into
 38 consideration in calculating the tax levy which is to be made for the
 39 ensuing calendar year. However, this section does not apply to funds
 40 to be received from the state or the federal government for:

- 41 (1) township assistance;
 42 (2) unemployment relief;



1 (3) old age pensions; or

2 (4) other funds which may at any time be made available under
3 "The Economic Security Act" or under any other federal act
4 which provides for civil and public works projects.

5 (b) When formulating an annual budget estimate, the proper officers
6 of a political subdivision shall prepare an estimate of the amount of
7 revenue that the political subdivision will receive under a development
8 agreement (as defined in IC 36-1-8-9.5) for and during the budget year
9 for which the budget is being formulated. Revenue received under a
10 development agreement may not be used to reduce the political
11 subdivision's maximum levy under IC 6-1.1-18.5 but may be used at
12 the discretion of the political subdivision to reduce the property tax
13 levy of the political subdivision for a particular year.

14 **(c) For budgets adopted after the township board of a township**
15 **is abolished under IC 36-6-6-1, the county fiscal body shall fix the**
16 **budget, tax rate, and tax levy for the township.**

17 SECTION 6. IC 6-1.1-17-3, AS AMENDED BY P.L.184-2016,
18 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: Sec. 3. (a) The proper officers of a political
20 subdivision shall formulate its estimated budget and its proposed tax
21 rate and tax levy on the form prescribed by the department of local
22 government finance and approved by the state board of accounts. In
23 formulating a political subdivision's estimated budget under this
24 section, the proper officers of the political subdivision must consider
25 the net property tax revenue that will be collected by the political
26 subdivision during the ensuing year, after taking into account the
27 estimate by the department of local government finance under
28 IC 6-1.1-20.6-11.1 of the amount by which the political subdivision's
29 distribution of property taxes will be reduced by credits under
30 IC 6-1.1-20.6-9.5 in the ensuing year, and after taking into account the
31 estimate by the department of local government finance under section
32 0.7 of this chapter of the maximum amount of net property tax revenue
33 and miscellaneous revenue that the political subdivision will receive in
34 the ensuing year. The political subdivision or appropriate fiscal body,
35 if the political subdivision is subject to section 20 of this chapter, shall
36 submit the following information to the department's computer
37 gateway:

38 (1) The estimated budget.

39 (2) The estimated maximum permissible levy, as provided by the
40 department under IC 6-1.1-18.5-24.

41 (3) The current and proposed tax levies of each fund.

42 (4) The amount by which the political subdivision's distribution



1 of property taxes may be reduced by credits granted under
 2 IC 6-1.1-20.6, as estimated by the department of local government
 3 finance under IC 6-1.1-20.6-11.

4 (5) The amounts of excessive levy appeals to be requested.

5 (6) The time and place at which the political subdivision or
 6 appropriate fiscal body will hold a public hearing on the items
 7 described in subdivisions (1) through (5).

8 The political subdivision or appropriate fiscal body shall submit this
 9 information to the department's computer gateway at least ten (10) days
 10 before the public hearing required by this subsection in the manner
 11 prescribed by the department. The department shall make this
 12 information available to taxpayers, at least ten (10) days before the
 13 public hearing, through its computer gateway and provide a telephone
 14 number through which taxpayers may request mailed copies of a
 15 political subdivision's information under this subsection. The
 16 department's computer gateway must allow a taxpayer to search for the
 17 information under this subsection by the taxpayer's address. The
 18 department shall review only the submission to the department's
 19 computer gateway for compliance with this section.

20 (b) The board of directors of a solid waste management district
 21 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 22 conduct the public hearing required under subsection (a):

23 (1) in any county of the solid waste management district; and

24 (2) in accordance with the annual notice of meetings published
 25 under IC 13-21-5-2.

26 (c) The trustee of each township in the county shall estimate the
 27 amount necessary to meet the cost of township assistance in the
 28 township for the ensuing calendar year. The township board (**before**
 29 **the township board is abolished under IC 36-6-6-1**) or the county
 30 **fiscal body (after the township board is abolished under**
 31 **IC 36-6-6-1)** shall adopt with the township budget a tax rate sufficient
 32 to meet the estimated cost of township assistance. The taxes collected
 33 as a result of the tax rate adopted under this subsection are credited to
 34 the township assistance fund.

35 (d) A political subdivision for which any of the information under
 36 subsection (a) is not submitted to the department's computer gateway
 37 in the manner prescribed by the department shall have its most recent
 38 annual appropriations and annual tax levy continued for the ensuing
 39 budget year.

40 (e) If a political subdivision or appropriate fiscal body timely
 41 submits the information under subsection (a) but subsequently
 42 discovers the information contains an error, the political subdivision or



1 appropriate fiscal body may submit amended information to the
 2 department's computer gateway. However, submission of amended
 3 information must occur at least ten (10) days before the public hearing
 4 held under subsection (a).

5 SECTION 7. IC 6-1.1-17-5, AS AMENDED BY P.L.119-2012,
 6 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 UPON PASSAGE]: Sec. 5. (a) The officers of political subdivisions
 8 shall meet each year to fix the budget, tax rate, and tax levy of their
 9 respective subdivisions for the ensuing budget year as follows:

10 (1) The board of school trustees of a school corporation that is
 11 located in a city having a population of more than one hundred
 12 thousand (100,000) but less than one hundred ten thousand
 13 (110,000), not later than:

14 (A) the time required in section 5.6(b) of this chapter; or

15 (B) November 1 if a resolution adopted under section 5.6(d) of
 16 this chapter is in effect.

17 (2) The proper officers of all other political subdivisions that are
 18 not school corporations, not later than November 1.

19 (3) The governing body of a school corporation (other than a
 20 school corporation described in subdivision (1)) that elects to
 21 adopt a budget under section 5.6 of this chapter for budget years
 22 beginning after June 30, 2011, not later than the time required
 23 under section 5.6(b) of this chapter for budget years beginning
 24 after June 30, 2011.

25 (4) The governing body of a school corporation that is not
 26 described in subdivision (1) or (3), not later than November 1.

27 Except in a consolidated city and county and in a second class city, the
 28 public hearing required by section 3 of this chapter must be completed
 29 at least ten (10) days before the proper officers of the political
 30 subdivision meet to fix the budget, tax rate, and tax levy. In a
 31 consolidated city and county and in a second class city, that public
 32 hearing, by any committee or by the entire fiscal body, may be held at
 33 any time after introduction of the budget. **For budgets adopted after
 34 the township board is abolished under IC 36-6-6-1, the county
 35 fiscal body shall fix the budget, tax rate, and tax levy for the
 36 township.**

37 (b) Ten (10) or more taxpayers may object to a budget, tax rate, or
 38 tax levy of a political subdivision fixed under subsection (a) by filing
 39 an objection petition with the proper officers of the political
 40 subdivision not more than seven (7) days after the hearing. The
 41 objection petition must specifically identify the provisions of the
 42 budget, tax rate, and tax levy to which the taxpayers object.



1 (c) If a petition is filed under subsection (b), the fiscal body of the
 2 political subdivision shall adopt with its budget a finding concerning
 3 the objections in the petition and any testimony presented at the
 4 adoption hearing.

5 (d) This subsection does not apply to a school corporation. Each
 6 year at least two (2) days before the first meeting of the county board
 7 of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall
 8 file with the county auditor:

9 (1) a statement of the tax rate and levy fixed by the political
 10 subdivision for the ensuing budget year;

11 (2) two (2) copies of the budget adopted by the political
 12 subdivision for the ensuing budget year; and

13 (3) two (2) copies of any findings adopted under subsection (c).

14 Each year the county auditor shall present these items to the county
 15 board of tax adjustment at the board's first meeting under
 16 IC 6-1.1-29-4.

17 (e) In a consolidated city and county and in a second class city, the
 18 clerk of the fiscal body shall, notwithstanding subsection (d), file the
 19 adopted budget and tax ordinances with the county board of tax
 20 adjustment within two (2) days after the ordinances are signed by the
 21 executive, or within two (2) days after action is taken by the fiscal body
 22 to override a veto of the ordinances, whichever is later.

23 (f) If a fiscal body does not fix the budget, tax rate, and tax levy of
 24 the political subdivisions for the ensuing budget year as required under
 25 this section, the most recent annual appropriations and annual tax levy
 26 are continued for the ensuing budget year.

27 SECTION 8. IC 13-11-2-86 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 86. "Fiscal body"
 29 means:

30 (1) the county council, for a county not having a consolidated city;

31 (2) the city-county council of a consolidated city and county;

32 (3) the common council of a city;

33 (4) the town council of a town;

34 (5) ~~the township board, or~~ for a township:

35 (A) **the township board, before the township board is**
 36 **abolished under IC 36-6-6-1; and**

37 (B) **the county fiscal body, after the township board is**
 38 **abolished under IC 36-6-6-1; or**

39 (6) the board of directors of a conservancy district.

40 SECTION 9. IC 36-1-2-6, AS AMENDED BY P.L.186-2006,
 41 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 UPON PASSAGE]: Sec. 6. "Fiscal body" means:



- 1 (1) county council, for a county not having a consolidated city;
- 2 (2) city-county council, for a consolidated city or county having
- 3 a consolidated city;
- 4 (3) common council, for a city other than a consolidated city;
- 5 (4) town council, for a town;
- 6 (5) ~~township board~~, for a township:
- 7 (A) **the township board, before the township board is**
- 8 **abolished under IC 36-6-6-1; and**
- 9 (B) **the county fiscal body, after the township board is**
- 10 **abolished under IC 36-6-6-1;**
- 11 (6) governing body or budget approval body, for any other
- 12 political subdivision that has a governing body or budget approval
- 13 body; or
- 14 (7) chief executive officer of any other political subdivision that
- 15 does not have a governing body or budget approval body.

16 SECTION 10. IC 36-1-2-9, AS AMENDED BY P.L.77-2014,
 17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 UPON PASSAGE]: Sec. 9. "Legislative body" means: ~~the:~~

- 19 (1) **the** board of county commissioners, for a county not subject
- 20 to IC 36-2-2.5, IC 36-2-3.5, or IC 36-3-1;
- 21 (2) **the** county council, for a county subject to IC 36-2-2.5 or
- 22 IC 36-2-3.5;
- 23 (3) **the** city-county council, for a consolidated city or county
- 24 having a consolidated city;
- 25 (4) **the** common council, for a city other than a consolidated city;
- 26 (5) **the** town council, for a town;
- 27 (6) ~~township board~~, for a township:
- 28 (A) **the township board, before the township board is**
- 29 **abolished under IC 36-6-6-1; and**
- 30 (B) **the county fiscal body, after the township board is**
- 31 **abolished under IC 36-6-6-1;**
- 32 (7) **the** governing body of any other political subdivision that has
- 33 a governing body; or
- 34 (8) **the** chief executive officer of any other political subdivision
- 35 that does not have a governing body.

36 SECTION 11. IC 36-6-6-1 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This chapter
 38 applies to all townships.

39 (b) **The township boards in each county are abolished, and the**
 40 **terms of all township board members are terminated as follows:**

- 41 (1) **In the case of a township board for which members were**
- 42 **elected in 2014, the township board is abolished on January**



1 **1, 2019.**
2 **(2) In the case of a township board for which members were**
3 **elected in 2016, the township board is abolished on January**
4 **1, 2021.**
5 **(c) After the township board is abolished as provided in**
6 **subsection (b):**
7 **(1) the county fiscal body is the fiscal body and legislative**
8 **body of each township in the county; and**
9 **(2) the county fiscal body shall exercise the legislative and**
10 **fiscal powers assigned in the Indiana Code to township**
11 **boards, including the authority to adopt the township's annual**
12 **budget and to levy township property taxes for township**
13 **funds.**
14 **(d) The abolishment of a township board under subsection (b)**
15 **does not invalidate:**
16 **(1) any resolutions, fees, schedules, or other actions adopted**
17 **or taken by the township board before the township board is**
18 **abolished under subsection (b); or**
19 **(2) any appointments made by the township board before the**
20 **township board is abolished under subsection (b).**
21 **(e) After a township board is abolished under subsection (b),**
22 **any reference:**
23 **(1) in the Indiana Code;**
24 **(2) in the Indiana Administrative Code; or**
25 **(3) in any resolution, contract, or other document;**
26 **to the township board is considered a reference to the county fiscal**
27 **body.**
28 **SECTION 12. An emergency is declared for this act.**

