

1971 O. A. G.

OFFICIAL OPINION NO. 17

July 15, 1971

Hon. Mary D. Aikins  
Auditor of the State of Indiana  
State House  
Indianapolis, Indiana 46204

Dear Auditor Aikins:

This is in response to your request for my Official Opinion on the following question:

“What effect does Chapter 173, Acts of 1969, Section 1401 have in regard to distribution of Indiana Motor Vehicle Highway Taxes, Alcoholic Beverage Taxes and Cigarette Taxes, as regards population as certified by the United States Department of Commerce.”

ANALYSIS

The pertinent part of the statute in question reads as follows:

“For purposes of determining population of the Consolidated City as respects any allocation or right to receive funds under this Section based upon population, and for all purposes under Acts 1935, c. 226, and Acts 1965, c. 386, the population of the Consolidated City shall be deemed the population of the Fire Special Service District. For purposes of Acts 1935, c. 226, all parts of the Consolidated City outside the Fire Special Service District and not inside the limits of an Included Town shall be deemed outside the limits of a city or town.”

From the above statute, it can be concluded that the distribution of certain designated tax revenues is to go to the City of Indianapolis, under the new “Uni-Gov” system according to the population of the “Fire Special Service District.” Unfortunately, the United States census does not ordinarily publish population figures for “Fire Special Service

## OPINION 17

Districts." However, it is believed that such population figures could be computed if "block-by-block" census figures are obtained by the interested parties from the federal government.

Since this law requires the allocation of the tax revenues on the basis of the "Fire Special Service District," the municipality or municipalities involved must take the initiative in computing the available Federal census data and providing a certified copy to the State Auditor before the latter can make distribution of tax revenues in this category for such district.

## CONCLUSION

It is, therefore, my official opinion that where the Legislature has designated tax disbursements based on a geographical area, the population of which is not ordinarily designated by official United States Census reports, the municipality affected has the responsibility of obtaining the official data which are available on a "block-by-block" basis from the United States Census Bureau and certifying the same to the State Auditor to aid the latter in making such tax disbursements.