Department of
Local Government Finance

Transition of Assessing Duties

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Transfer of Assessing Duties

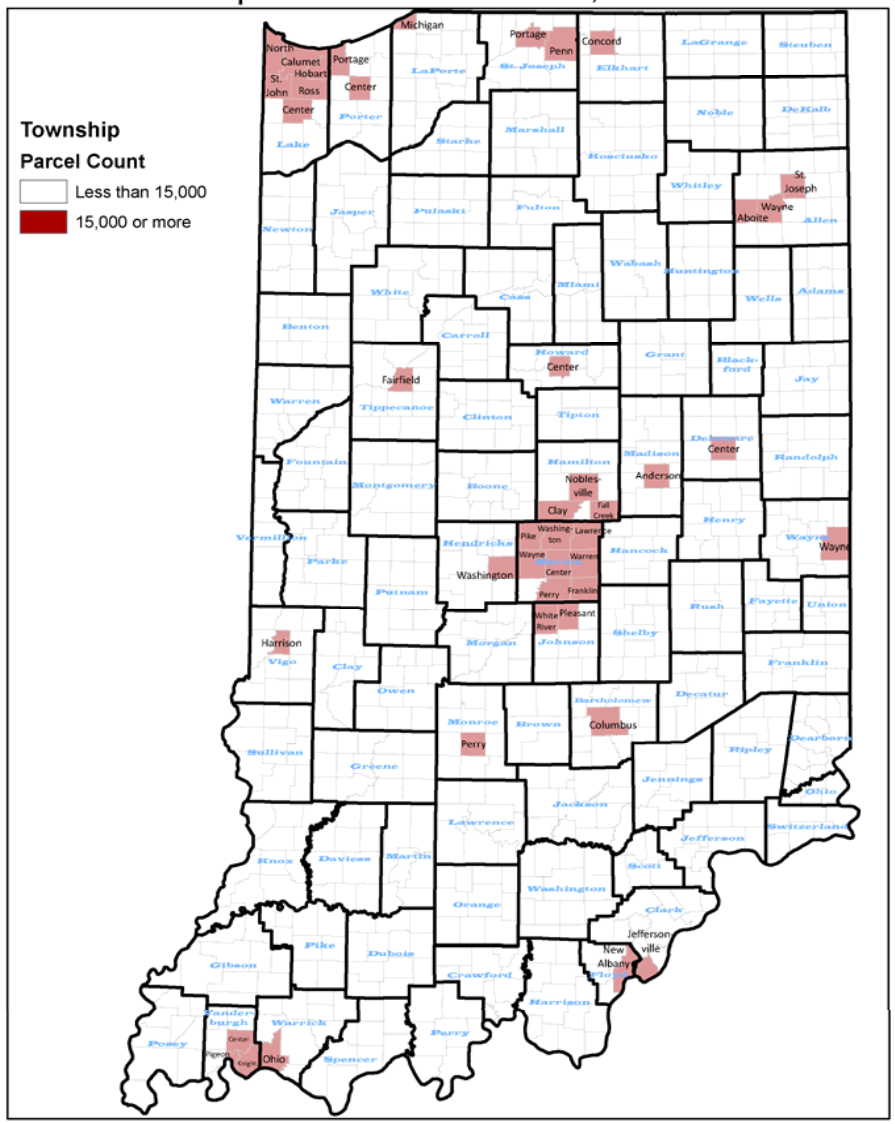
- Per HEA #1001 – 2008, the assessing duties of the Township Assessor and Trustee-Assessor transfer to the County Assessor effective July 1, 2008, except for those townships where there are 15,000 or more parcels (as of January 1, 2008).

- There are forty-three (43) townships subject to the referendum question in the November 2008 General Election.

- *"Should the assessing duties of the elected township assessor in the township be transferred to the county assessor?"*

Transfer of Assessing Duties

Townships With More Than 15,000 Parcels



Transfer of Assessing Duties

New Certification Requirements:

- ***Township Assessors and Trustee-Assessors***:

  - Effective March 19, 2008, a candidate for the office of elected township assessor who runs in an **election after January 1, 2012** for the office of elected township assessor must have a Level III **before taking office** on January 1, 2015.

  - The provision requiring an elected township assessor who runs in an **election after June 30, 2008** must have a Level II **before taking office** on January 1, 2011 remains.

  - The certification requirements for a trustee-assessor were removed because the assessing function of trustee-assessors was removed in HEA 1001, Section 709.

Transfer of Assessing Duties

- ***Employees of County Assessor Who Perform Real Property Assessing Duties*:**

  - After June 30, 2009, an employee of the county assessor who performs real property assessing duties must have a level of certification that the county assessor is required to attain under IC 3-8-1-23.

  - As a result, the employee is to have a Level II for an election after June 30, 2008 (i.e. November 2010) and Level III for an election after January 1, 2012 (i.e. November 2014).

Transfer of Assessing Duties

- ***Employees of Township Assessor Who Perform Real Property Assessing Duties*:**

  - After June 30, 2009, an employee of a township assessor who performs real property assessing duties must have a level of certification that the township assessor is required to attain under IC 3-8-1-23.6.

  - Thus, the employee is to have a Level II before taking office in an election after June 30, 2008 (i.e. January 1, 2011) and Level III before taking office in an election after January 1, 2012 (i.e. January 1, 2015).

Transfer of Assessing Duties

Location of County Assessor Office:

- The law still requires the county assessor to keep the assessor's office in a building provided at the county seat by the county executive. A new provision was added to **allow the county assessor to "establish one (1) or more satellite offices in the county**."

Transfer of Assessing Duties

Transfer of Duties to County Assessor in Townships with Less than 15,000 Parcels:

- After June 30, 2008, the county assessor is required to perform the assessment duties prescribed by IC 6-1.1 in a township where the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).

Transfer of Assessing Duties

Organization of Records by Elected Township Assessor and Trustee-Assessors:

- Each elected township assessor and township trustee-assessor whose assessment duties transfer to the county assessor, either on July 1, 2008 or January 1, 2009 (in the case of defeat at the referendum), must organize the records of their office relating to assessment in a manner prescribed by the Department and transfer the records to the county assessor as directed by the Department.

- It also requires a township assessor or trustee-assessor to complete the transfer of records and operations to the county assessor before the date of transfer of duties, which is either July 1, 2008 or January 1, 2009 (in the case of defeat at the referendum).

Transfer of Assessing Duties

Effect of Transfer of Assessing Duties on Assessment Appeals and Other Act:

- *Appeals Against Township Assessor Before Transfer*: No impact will occur on any assessment, assessment appeal, or other official action of a township assessor or trustee-assessor made *before* the transfer of duties to the county assessor relating to assessment.

- Any assessment, assessment appeal, or other official action made by a township assessor or trustee-assessor within the scope of their official duties *before* transfer of the assessment duties to the county assessor are considered to have been made by the county assessor.

- HEA 1001 does not affect any other pending action against a township assessor or trustee-assessor.

Transfer of Assessing Duties

Employment Positions Transferred to the County Assessor (less than 15,000 parcels):

- *Employment Positions*: On **July 1, 2008** the "employment positions" as of June 30, 2008, of each elected township assessor in a township with less than fifteen thousand (15,000) parcels, including:

(1) the employment position of the **elected township assessor**; ***and***

(2) the employment positions of **all employees of the elected township assessor** (but *not* employment positions of the trustee-assessor or his/her employees) transfers to the county assessor.

Transfer of Assessing Duties

- ***Opportunity to Interview***. Before **July 1, 2008**, the county assessor must interview, or give the opportunity to interview, each individual who:

(1) is an **employee of an elected township assessor** in a township with less than fifteen thousand (15,000) parcels as of March 19, 2008 (not the elected township assessor, only his/her employees); ***or***

(2) is an **employee of a trustee-assessor** in the county as of March 19, 2008 (not the trustee-assessor, only his/her employees); ***and***

(3) who **applies *before* June 1, 2008**, for an employment position as of June 30, 2008 that transfers over to the county assessor on July 1, 2008.

Transfer of Assessing Duties

- Employees of elected township assessors and employees of trustee-assessors are not guaranteed employment with the county assessor on July 1, 2008.

- Reference to "employment positions of all employees of the elected township assessor" transferring to the county assessor on July 1, 2008 means the "line item" of such employment positions in the elected township assessor's budget as of June 30, 2008, and not the physical employee.

- **Thus, all employees of the elected township assessor and all employees of the trustee-assessor, who desire an employment position with the county assessor on July 1, 2008, must apply for an employment position with the county assessor *before* June 1, 2008.**

Transfer of Assessing Duties

Funds Transferred to the County Assessor (less than 15,000 parcels):

- **On July 1, 2008**, funds of elected township assessors in a township with less than fifteen thousand (15,000) parcels, and the funds of township trustee-assessors in the county, "on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor" transfers to the county assessor.

Transfer of Assessing Duties

Transfer of Revenue of a Township Assessor to County Assessor (applies to all):

- A township served on June 30, 2008, by a township assessor whose assessment duties transfer to the county assessor on either July 1, 2008 or January 1, 2009 must transfer to the county assessor "all revenue received after the date of the transfer [July 1, 2008 or January 1, 2009] that is received by the township for the purpose of carrying out property assessment duties in the amount determined by the county auditor."

Transfer of Assessing Duties

Compensation of Township Trustee-Assessors:

- HEA 1001, Section 713 repealed IC 36-6-6-10(e), which pertained to trustee-assessors and their salary for assessing duties. This provision, before its repeal, allowed the township board to appropriate funds to supplement the salaries of elected or appointed officers to compensate them for performing assessing duties.

- As a result of the repeal of this particular paragraph, it appears the township board no longer has the authority to compensate the trustee for performing assessing duties, effective July 1, 2008.

Transfer of Assessing Duties

Township Assessor Compensation:

- IC 36-6-8-6 was not amended or addressed by HEA 1001. This section of the Indiana Code addresses the annual "bonus" to a township assessor who becomes a certified Level II or Level III assessor-appraiser.

- It entitles the township assessor to receive annually one thousand dollars ($1,000) after the assessor's certification under IC 6-1.1-35.5, "which is in addition to and not part of the annual compensation of the township assessor."

- An employee of a township assessor who becomes a certified Level II or III is entitled to receive annually five hundred dollars ($500) after the employee's certification under IC 6-1.1-35.5, which is in addition to and not part of the annual compensation of the employee.

Transfer of Assessing Duties

Resource Materials:

- April 1, 2008 DLGF Memo
- April 1, 2008 Attachment to the Memo
- May 9, 2008 Attorney General Opinion

Contact the Department

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