

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** Township Assessors, County Assessors, County Auditors, County Treasurers, and Members of the PTABOA

**FROM:** Brian E. Bailey, Commissioner BEB

**RE:** Tax Representation

**DATE:** June 1, 2011

## Purpose

The purpose of this memorandum is to provide guidance to township assessors, county assessors, county auditors, county treasurers, and members of property tax assessment boards of appeal ("PTABOA") with respect to a new section added to the Indiana Code by House Enrolled Act ("HEA") 1004-2011, IC 6-1.1-15-17.3, effective July 1, 2011, concerning the representation of taxpayers before a county PTABOA or the Indiana Board of Tax Review ("IBTR")

### I. Definition of "Tax Official"

The term "tax official" means a township assessor, county assessor, county auditor, county treasurer, member of a PTABOA or employee, contract employee or independent contractor of the foregoing officials.

### II. Current Tax Official May Not Serve as Tax Representative in County

In general, a tax official in a county may not serve as a tax representative of any taxpayer before the PTABOA in that county or the IBTR with respect to property subject to property taxes in the county, regardless of whether the person is compensated for the representation. A tax official, including an employee, contract employee or independent contractor, may, however, appear before the PTABOA or IBTR with respect to property owned by that person.

### III. Contract Employees and Independent Contractors Permitted to Represent Under Certain Circumstances

A contract employee or independent contractor of a tax official may serve as a tax representative for a taxpayer before the PTABOA or IBTR if the contract employee or independent contractor did not personally and substantially participate in the assessment of the property.

#### **IV. Restrictions on Representation by Former Assessors, Their Employees or Contractors**

A former township or county assessor or their former employees or contractors may not serve as a tax representative for, or otherwise assist, another person in an assessment appeal before a PTABOA or the IBTR if the appeal involves the assessment of property located in the township in which the individual was the township assessor, employee or contractor or the county in which the individual was the county assessor, employee or contractor and the individual personally and substantially participated in the assessment of that property, regardless of whether the individual is receiving compensation for the representation. Such person, may, however, appear before the PTABOA or IBTR with respect to property owned by that person.

*For example, a former township assessor, who has been out of office for several years, may serve as a tax representative in the township with respect to property in that township provided the former official did not personally and substantially participate in the assessment that is the subject of the appeal.*

If you have questions or concerns, please contact Assistant General Counsel Cathy Wolter at 317-233-4361 or [cwolter@dlgf.in.gov](mailto:cwolter@dlgf.in.gov).