

# SENATE BILL No. 376

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1; IC 36-2; IC 36-3-6-3; IC 36-6-6-10; IC 36-6-8-5; IC 36-6-8-6.

**Synopsis:** Property tax assessment. Reestablishes a county land valuation commission in each county. Requires assessing officials in townships that rely on the county to enter computer records to file the data with the county assessor not later than April 1 (instead of May 15). Changes the filing of exemption applications from the county auditor to the county assessor. Requires the county assessor to approve expenditures from the property reassessment fund. Provides that only one other level two appraiser must be on the property tax assessment board of appeals if the county assessor is a level two appraiser. Requires the county fiscal body to make the second appointment if a level two appraiser is not already on the board of appeals. Prohibits  
(Continued next page)

**Effective:** July 1, 1997 (retroactive); January 1, 1999.

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January 9, 1998, read first time and referred to Committee on Governmental and Regulatory Affairs.

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Digest Continued

employees of a county, municipality, or township from serving on the property tax assessment board of appeals. Requires the county assessor to set the agenda for the board. Requires the state board of tax commissioners to provide examinations that coordinate with these training sessions. Provides that county, township, and trustee assessors and employees of these offices have priority in attending the training sessions. Permits the state board of tax commissioners to revoke the certification of level one or level two assessors if fraud or misrepresentation occurs. Requires county legislative bodies to pay 125% of the base pay to any assessor who attains level one certification and 150% of the base salary to any assessor who attains level two certification. Repeals the \$1,000 bonus for township assessors who achieve level two certification. Requires the county fiscal body to appropriate sufficient money to cover the expenses of the county assessor when the county assessor must perform the functions of the township assessor.

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Introduced

Second Regular Session 110th General Assembly (1998)

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 1997 General Assembly.

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## SENATE BILL No. 376



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 6-1.1-4-13.6, AS AMENDED BY P.L.6-1997,
- 2 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 1997 (RETROACTIVE)]: Sec. 13.6. (a) **A county land**
- 4 **valuation commission (referred to in this section as the**
- 5 **"commission") is established in each county for the purpose of**
- 6 **determining the value of commercial, industrial, and residential**
- 7 **land (including farm homesites) in the county.**
- 8 (b) **The county assessor is chairperson of the commission.**
- 9 (c) **The members of the commission are as follows:**
- 10 (1) **The county assessor.**
- 11 (2) **One (1) township assessor from the county, to be**
- 12 **appointed by the county executive (as defined in IC 36-1-2-5).**
- 13 (3) **One (1) township assessor from the county, to be**
- 14 **appointed by all of the township assessors in the county by**
- 15 **majority vote. In case of a tie vote, the county assessor shall**



1 cast a vote to break that tie.

2 (4) One (1) county resident who:

3 (A) holds a license under IC 25-34.1-3 as a salesperson or  
4 broker; and

5 (B) is appointed by the county executive (as defined in  
6 IC 36-1-2-5).

7 (5) Four (4) individuals who:

8 (A) are appointed by the county executive (as defined in  
9 IC 36-1-2-5); and

10 (B) each represent one (1) of the following four (4) kinds of  
11 land in the county:

12 (i) Agricultural.

13 (ii) Commercial.

14 (iii) Industrial.

15 (iv) Residential.

16 (6) One (1) individual who:

17 (A) is appointed by the county executive (as defined in  
18 IC 36-1-2-5); and

19 (B) represents financial institutions in the county.

20 (d) The term of each member of the commission begins  
21 November 1, two (2) years before the commencement of the  
22 general reassessment under IC 6-1.1-4-4, and ends January 1 of the  
23 year the general reassessment commences under IC 6-1.1-4-4. The  
24 appointing authority may fill any vacancy for the remainder of the  
25 vacated term.

26 (a) (a) (e) The township assessor **commission** shall determine the  
27 values of all classes of commercial, industrial, and residential land  
28 (including farm homesites) in the township county using guidelines  
29 determined by the state board of tax commissioners. ~~Not later than~~  
30 ~~November 1~~ of the year preceding the year in which a general  
31 reassessment becomes effective; the assessor determining the values of  
32 land shall submit the values to the county property tax assessment  
33 board of appeals. ~~Not later than December 1~~ of the year preceding the  
34 year in which a general reassessment becomes effective; the county  
35 property tax assessment board of appeals **Before the commission**  
36 **finally determines values under this section, the commission** shall  
37 hold a public hearing in the county concerning those values. The  
38 ~~property tax assessment board of appeals~~ **commission** shall give notice  
39 of the hearing in accordance with IC 5-3-1 and shall hold the hearing  
40 after March 31 and before December 1 of the year preceding the year  
41 in which the general reassessment under IC 6-1.1-4-4 ~~becomes~~  
42 ~~effective; commences. Before January 1 of the year that the general~~



1 **reassessment commences under IC 6-1.1-4-4, the commission shall**  
 2 **submit the values it finally determines to the state board of tax**  
 3 **commissioners.**

4 (b) (f) The county property tax assessment board of appeals state  
 5 board shall review the values submitted under subsection (a) (e) and  
 6 may make any modifications it considers necessary to provide  
 7 uniformity and equality. The county property tax assessment board of  
 8 appeals shall coordinate the valuation of property adjacent to the  
 9 boundaries of the county with the county property tax assessment  
 10 boards of appeals of the adjacent counties using the procedures adopted  
 11 by rule under IC 4-22-2 by the state board of tax commissioners. If the  
 12 county assessor or township assessor **commission** fails to submit land  
 13 values under subsection (a) (e) to the county property tax assessment  
 14 board of appeals state board before ~~November~~ **January** 1 of the year  
 15 before the date the general reassessment under IC 6-1.1-4-4 becomes  
 16 effective; **commences**, the county property tax assessment board of  
 17 appeals state board shall determine the values. If the county property  
 18 tax assessment board of appeals fails to determine the values before the  
 19 general reassessment becomes effective; the state board of tax  
 20 commissioners shall determine the values.

21 (g) The state board of tax commissioners shall give notice to the  
 22 county and township assessors of its decision on the values. Within  
 23 twenty (20) days after that notice, the county assessor or any  
 24 township assessor in the county may appeal the values to the state  
 25 board. The state board shall hold a hearing on the appeal in the  
 26 county. The state board shall give notice of the hearing under  
 27 IC 5-3-1.

28 (c) (h) The county assessor shall notify all township assessors in the  
 29 county of the values as ~~modified by the county property tax assessment~~  
 30 ~~board of appeals; determined by the commission and as modified by~~  
 31 **the state board on review or on appeal.** Township assessors shall use  
 32 the values determined under this section.

33 SECTION 2. IC 6-1.1-4-27, AS AMENDED BY P.L.6-1997,  
 34 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JANUARY 1, 1999]: Sec. 27. (a) The auditor of each county shall  
 36 establish a property reassessment fund. The county treasurer shall  
 37 deposit all collections resulting from the property taxes that the county  
 38 is required to levy under this section in the county's property  
 39 reassessment fund. **The county assessor shall administer the fund.**

40 (b) With respect to the general reassessment of real property which  
 41 is to commence on July 1, 1999, the county council of each county  
 42 shall, for property taxes due in the year in which the general



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1 reassessment is to commence and the three (3) years immediately  
 2 preceding that year, levy against all the taxable property of the county  
 3 an amount equal to three-fourteenths (3/14) of the estimated cost of the  
 4 general reassessment.

5 (c) With respect to a general reassessment of real property that is to  
 6 commence on July 1, 2003, and each fourth year thereafter, the county  
 7 council of each county shall, for property taxes due in the year that the  
 8 general reassessment is to commence and the three (3) years preceding  
 9 that year, levy against all the taxable property in the county an amount  
 10 equal to one-fourth (1/4) of the estimated cost of the general  
 11 reassessment.

12 (d) The state board of tax commissioners shall give to each county  
 13 council notice, before January 1, of the tax levies required by this  
 14 section.

15 (e) The state board of tax commissioners may raise or lower the  
 16 property taxes levied under this section for a year if they determine it  
 17 is appropriate because the estimated cost of the general reassessment  
 18 has changed.

19 SECTION 3. IC 6-1.1-4-28, AS AMENDED BY P.L.6-1997,  
 20 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JANUARY 1, 1999]: Sec. 28. (a) Money assigned to a property  
 22 reassessment fund under section 27 of this chapter may be used only to  
 23 pay the costs of:

- 24 (1) the general reassessment of real property, including the
- 25 computerization of assessment records;
- 26 (2) payments to county assessors, members of property tax
- 27 assessment boards of appeals, or assessing officials under
- 28 IC 6-1.1-35.2;
- 29 (3) the development or updating of detailed soil survey data by
- 30 the United States Department of Agriculture or its successor
- 31 agency;
- 32 (4) the updating of plat books; and
- 33 (5) payments for the salary of permanent staff or for the
- 34 contractual services of temporary staff who are necessary to assist
- 35 county assessors, members of a county property tax assessment
- 36 board of appeals, and assessing officials.

37 (b) All counties shall use modern, detailed soil maps in the general  
 38 reassessment of agricultural land.

39 (c) The county treasurer of each county shall, in accordance with  
 40 IC 5-13-9, invest any money accumulated in the property reassessment  
 41 fund until the money is needed to pay general reassessment expenses.  
 42 Any interest received from investment of the money shall be paid into



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1 the property reassessment fund.

2 (d) An appropriation under this section must be approved by the  
3 fiscal body of the county after the review and recommendation of the  
4 county assessor. However, in a county with an elected township  
5 assessor under IC 36-6-5-11 in every township, only the fiscal body  
6 must approve an appropriation under this section. **A request for an**  
7 **appropriation from the property reassessment fund must be**  
8 **submitted to the county assessor at the same time the request is**  
9 **submitted to the county fiscal body. The fiscal body of the county**  
10 **may not make an appropriation from the fund unless it is**  
11 **consistent with the recommendation of the county assessor.**

12 SECTION 4. IC 6-1.1-5-14, AS AMENDED BY P.L.6-1997,  
13 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JANUARY 1, 1999]: Sec. 14. Not later than May 15, each assessing  
15 official shall prepare and deliver to the county assessor a detailed list  
16 of the real property listed for taxation in the township. **However, if the**  
17 **township relies on the county assessor to enter the assessment data**  
18 **of the township in the county's computer system, the township**  
19 **assessing official shall deliver the data not later than April 1.** On or  
20 before July 1 of each year, each county assessor shall, under oath,  
21 prepare and deliver to the county auditor a detailed list of the real  
22 property listed for taxation in the county. In a county with an elected  
23 township assessor under IC 36-6-5-1 in every township the township  
24 assessor shall prepare the real property list. The assessing officials and  
25 the county assessor shall prepare the list in the form prescribed by the  
26 state board of tax commissioners. The township assessor shall ensure  
27 that the county assessor has full access to the assessment records  
28 maintained by the township assessor.

29 SECTION 5. IC 6-1.1-5-16, AS ADDED BY P.L.51-1997,  
30 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
31 JANUARY 1, 1999]: Sec. 16. If an owner of existing contiguous  
32 parcels makes a written request that includes a legal description of the  
33 existing contiguous parcels sufficient for the assessing official to  
34 identify each parcel and the area of all contiguous parcels, the  
35 assessing official shall consolidate more than one (1) existing  
36 contiguous parcel into a single parcel to the extent that the existing  
37 contiguous parcels are in a single taxing district **and the same section.**  
38 For existing contiguous parcels in more than one (1) taxing district **or**  
39 **one (1) section,** the assessing official shall, upon written request by the  
40 owner, consolidate the existing contiguous parcels in each taxing  
41 district **and each section** into a single parcel. An assessing official  
42 shall consolidate more than one (1) existing contiguous parcel into a



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1 single parcel if an improvement to the real property is located on or  
2 otherwise significantly affects the parcels.

3 SECTION 6. IC 6-1.1-10-16, AS AMENDED BY P.L.6-1997,  
4 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JANUARY 1, 1999]: Sec. 16. (a) All or part of a building is exempt  
6 from property taxation if it is owned, occupied, and used by a person  
7 for educational, literary, scientific, religious, or charitable purposes.

8 (b) A building is exempt from property taxation if it is owned,  
9 occupied, and used by a town, city, township, or county for educational,  
10 literary, scientific, fraternal, or charitable purposes.

11 (c) A tract of land, including the campus and athletic grounds of an  
12 educational institution, is exempt from property taxation if:

13 (1) a building which is exempt under subsection (a) or (b) is  
14 situated on it; and

15 (2) the tract does not exceed:

16 (A) fifty (50) acres in the case of:

17 (i) an educational institution; or

18 (ii) a tract that was exempt under this subsection on March  
19 1, 1987; or

20 (B) fifteen (15) acres in all other cases.

21 (d) A tract of land is exempt from property taxation if:

22 (1) it is purchased for the purpose of erecting a building which is  
23 to be owned, occupied, and used in such a manner that the  
24 building will be exempt under subsection (a) or (b);

25 (2) the tract does not exceed:

26 (A) fifty (50) acres in the case of:

27 (i) an educational institution; or

28 (ii) a tract that was exempt under this subsection on March  
29 1, 1987; or

30 (B) fifteen (15) acres in all other cases; and

31 (3) not more than three (3) years after the property is purchased,  
32 and for each year after the three (3) year period, the owner  
33 demonstrates substantial progress towards the erection of the  
34 intended building and use of the tract for the exempt purpose. To  
35 establish that substantial progress is being made, the owner must  
36 prove the existence of factors such as the following:

37 (A) Organization of and activity by a building committee or  
38 other oversight group.

39 (B) Completion and filing of building plans with the  
40 appropriate local government authority.

41 (C) Cash reserves dedicated to the project of a sufficient  
42 amount to lead a reasonable individual to believe the actual

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- 1 construction can and will begin within three (3) years.
- 2 (D) The breaking of ground and the beginning of actual  
3 construction.
- 4 (E) Any other factor that would lead a reasonable individual to  
5 believe that construction of the building is an active plan and  
6 that the building is capable of being completed within six (6)  
7 years considering the circumstances of the owner.
- 8 (e) Personal property is exempt from property taxation if it is owned  
9 and used in such a manner that it would be exempt under subsection (a)  
10 or (b) if it were a building.
- 11 (f) A hospital's property which is exempt from property taxation  
12 under subsection (a), (b), or (e) shall remain exempt from property  
13 taxation even if the property is used in part to furnish goods or services  
14 to another hospital whose property qualifies for exemption under this  
15 section.
- 16 (g) Property owned by a shared hospital services organization which  
17 is exempt from federal income taxation under Section 501(c)(3) or  
18 501(e) of the Internal Revenue Code is exempt from property taxation  
19 if it is owned, occupied, and used exclusively to furnish goods or  
20 services to a hospital whose property is exempt from property taxation  
21 under subsection (a), (b), or (e).
- 22 (h) This section does not exempt from property tax an office or a  
23 practice of a physician or group of physicians that is owned by a  
24 hospital licensed under IC 16-21-1 or other property that is not  
25 substantially related to or supportive of the inpatient facility of the  
26 hospital unless the office, practice, or other property:
- 27 (1) provides or supports the provision of charity care (as defined  
28 in IC 16-18-2-52.5), including providing funds or other financial  
29 support for health care services for individuals who are indigent  
30 (as defined in IC 16-18-2-52.5(b) and ~~IC 16-18-2-52.5(c)~~);  
31 **IC 16-18-2-52.5(c)**); or
- 32 (2) provides or supports the provision of community benefits (as  
33 defined in IC 16-21-9-1), including research, education, or  
34 government sponsored indigent health care (as defined in  
35 IC 16-21-9-2).
- 36 However, participation in the Medicaid or Medicare program alone  
37 does not entitle an office, practice, or other property described in this  
38 subsection to an exemption under this section.
- 39 (i) A tract of land or a tract of land plus all or part of a structure on  
40 the land is exempt from property taxation if:
- 41 (1) the tract is acquired for the purpose of erecting, renovating, or  
42 improving a single family residential structure that is to be given

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1 away or sold:

2 (A) in a charitable manner;

3 (B) by a nonprofit organization; and

4 (C) to low income individuals who will:

5 (i) use the land as a family residence; and

6 (ii) not have an exemption for the land under this section;

7 (2) the tract does not exceed three (3) acres;

8 (3) the tract of land or the tract of land plus all or part of a  
9 structure on the land is not used for profit while exempt under this  
10 section; and

11 (4) not more than three (3) years after the property is acquired for  
12 the purpose described in subdivision (1), and for each year after  
13 the three (3) year period, the owner demonstrates substantial  
14 progress towards the erection, renovation, or improvement of the  
15 intended structure. To establish that substantial progress is being  
16 made, the owner must prove the existence of factors such as the  
17 following:

18 (A) Organization of and activity by a building committee or  
19 other oversight group.

20 (B) Completion and filing of building plans with the  
21 appropriate local government authority.

22 (C) Cash reserves dedicated to the project of a sufficient  
23 amount to lead a reasonable individual to believe the actual  
24 construction can and will begin within six (6) years of the  
25 initial exemption received under this subsection.

26 (D) The breaking of ground and the beginning of actual  
27 construction.

28 (E) Any other factor that would lead a reasonable individual to  
29 believe that construction of the structure is an active plan and  
30 that the structure is capable of being:

31 (i) completed; and

32 (ii) transferred to a low income individual who does not  
33 receive an exemption under this section;

34 within six (6) years considering the circumstances of the  
35 owner.

36 (j) An exemption under subsection (i) terminates when the property  
37 is conveyed by the nonprofit organization to another owner. When the  
38 property is conveyed to another owner, the nonprofit organization  
39 receiving the exemption must file a certified statement with the **auditor**  
40 **assessor** of the county, notifying the **auditor assessor** of the change not  
41 later than sixty (60) days after the date of the conveyance. **The county**  
42 **assessor shall forward a copy of the certified statement to the**

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1 **county auditor.** A nonprofit organization that fails to file the statement  
 2 required by this subsection is liable for the amount of property taxes  
 3 due on the property conveyed if it were not for the exemption allowed  
 4 under this chapter.

5 (k) If property is granted an exemption in any year under subsection  
 6 (i) and the owner:

7 (1) ceases to be eligible for the exemption under subsection (i)(4);

8 (2) fails to transfer the tangible property within six (6) years after  
 9 the assessment date for which the exemption is initially granted;  
 10 or

11 (3) transfers the tangible property to a person who:

12 (A) is not a low income individual; or

13 (B) does not use the transferred property as a residence for at  
 14 least one (1) year after the property is transferred;

15 the person receiving the exemption shall notify the county recorder and  
 16 the county ~~auditor~~ **assessor** of the county in which the property is  
 17 located not later than sixty (60) days after the event described in  
 18 subdivision (1), (2), or (3) occurs. **The county assessor shall inform**  
 19 **the county auditor of a notification received under this subsection.**

20 (l) If subsection (k)(1), (k)(2), or (k)(3) applies, the owner shall pay,  
 21 not later than the date that the next installment of property taxes is due,  
 22 an amount equal to the sum of the following:

23 (1) The total property taxes that, if it were not for the exemption  
 24 under subsection (i), would have been levied on the property in  
 25 each year in which an exemption was allowed.

26 (2) Interest on the property taxes at the rate of ten percent (10%)  
 27 per year.

28 (m) The liability imposed by subsection (l) is a lien upon the  
 29 property receiving the exemption under subsection (i). An amount  
 30 collected under subsection (l) shall be collected as an excess levy. If  
 31 the amount is not paid, it shall be collected in the same manner that  
 32 delinquent taxes on real property are collected.

33 SECTION 7. IC 6-1.1-10-21 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 21. (a) The  
 35 following tangible property is exempt from property taxation if it is  
 36 owned by, or held in trust for the use of, a church or religious society:

37 (1) A building which is used for religious worship.

38 (2) Buildings that are used as parsonages.

39 (3) The pews and furniture contained within a building which is  
 40 used for religious worship.

41 (4) The tract of land, not exceeding fifteen (15) acres, upon which  
 42 a building described in this section is situated.



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1 (b) To obtain an exemption for parsonages, a church or religious  
2 society must provide the county **auditor assessor** with an affidavit at  
3 the time the church or religious society applies for the exemptions. The  
4 affidavit must state that:

5 (1) all parsonages are being used to house one (1) of the church's  
6 or religious society's rabbis, priests, preachers, ministers, or  
7 pastors; and

8 (2) none of the parsonages are being used to make a profit.

9 The affidavit shall be signed under oath by the church's or religious  
10 society's head rabbi, priest, preacher, minister, or pastor. **The county  
11 assessor shall forward a copy of the affidavit to the county auditor.**

12 SECTION 8. IC 6-1.1-11-3, AS AMENDED BY P.L.6-1997,  
13 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JANUARY 1, 1999]: Sec. 3. (a) The owner of tangible property who  
15 wishes to obtain an exemption from property taxation shall file a  
16 certified application in duplicate with the **auditor assessor** of the  
17 county in which the property is located. The application must be filed  
18 annually on or before May 15 on forms prescribed by the state board of  
19 tax commissioners. **The county assessor shall forward a copy of the  
20 certified application to the county auditor.** Except as provided in  
21 sections 1, 3.5, and 4 of this chapter, the application applies only for  
22 the taxes imposed for the year for which the application is filed.

23 (b) The authority for signing an exemption application may not be  
24 delegated by the owner of the property to any other person except by  
25 an executed power of attorney.

26 (c) An exemption application which is required under this chapter  
27 shall contain the following information:

- 28 (1) A description of the property claimed to be exempt in  
29 sufficient detail to afford identification.
- 30 (2) A statement showing the ownership, possession, and use of  
31 the property.
- 32 (3) The grounds for claiming the exemption.
- 33 (4) The full name and address of the applicant.
- 34 (5) Any additional information which the state board of tax  
35 commissioners may require.

36 SECTION 9. IC 6-1.1-11-3.5 IS AMENDED TO READ AS  
37 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3.5. (a) A  
38 not-for-profit corporation that seeks an exemption provided by  
39 IC 6-1.1-10 for 1988 or for a year that follows 1988 by a multiple of  
40 four (4) years must file an application for the exemption in that year.  
41 However, if a not-for-profit corporation seeks an exemption provided  
42 by IC 6-1.1-10 for a year not specified in this subsection and the

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1 corporation did not receive the exemption for the preceding year, the  
 2 corporation must file an application for the exemption in the year for  
 3 which the exemption is sought. The not-for-profit corporation must file  
 4 each exemption application in the manner (other than the requirement  
 5 for filing annually) prescribed in section 3 of this chapter.

6 (b) A not-for-profit corporation that receives an exemption provided  
 7 under IC 6-1.1-10 for a particular year that remains eligible for the  
 8 exemption for the following year is only required to file a statement to  
 9 apply for the exemption in the years specified in subsection (a), if the  
 10 use of the not-for-profit corporation's property remains unchanged.

11 (c) A not-for-profit corporation that receives an exemption provided  
 12 under IC 6-1.1-10 for a particular year which becomes ineligible for the  
 13 exemption for the following year shall notify the ~~auditor~~ **assessor** of the  
 14 county in which the tangible property for which it claims the exemption  
 15 is located of its ineligibility on or before May 15 of the year for which  
 16 it becomes ineligible. **The county assessor shall notify the county**  
 17 **auditor of the not-for-profit corporation's ineligibility for the**  
 18 **exemption.**

19 (d) For each year that is not a year specified in subsection (a), the  
 20 auditor of each county shall apply an exemption provided under  
 21 IC 6-1.1-10 to the tangible property owned by a not-for-profit  
 22 corporation that received the exemption in the preceding year unless  
 23 the ~~auditor~~ **assessor** determines that the not-for-profit corporation is no  
 24 longer eligible for the exemption.

25 (e) The state board of tax commissioners may at any time review an  
 26 exemption provided under this section and determine whether or not  
 27 the not-for-profit corporation is eligible for the exemption.

28 SECTION 10. IC 6-1.1-11-10 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 10. Each county  
 30 ~~auditor assessor~~ shall, on behalf of the county, collect a fee of two  
 31 dollars (\$2) for each exemption application filed with him under this  
 32 chapter. Each fee shall be accounted for and paid into the county  
 33 general fund at the close of each month in the same manner as are other  
 34 fees due the county. No other fee may be charged by a county ~~auditor;~~  
 35 **assessor**, or his employees, for filing or preparing an exemption  
 36 application.

37 SECTION 11. IC 6-1.1-28-1, AS AMENDED BY P.L.6-1997,  
 38 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JANUARY 1, 1999]: Sec. 1. Each county shall have a county property  
 40 tax assessment board of appeals composed of individuals who are at  
 41 least eighteen (18) years of age and knowledgeable in the valuation of  
 42 property. **Except for the county assessor, an individual who is an**



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1 **officer or employee of a county, municipality, or township may not**  
 2 **serve on the board of appeals.** The fiscal body of the county shall  
 3 appoint two (2) individuals to the board. At least one (1) of the  
 4 members appointed by the county fiscal body must be a certified level  
 5 two assessor-appraiser. The board of commissioners of the county shall  
 6 appoint two (2) freehold members so that not more than three (3) of the  
 7 five (5) members may be of the same political party and so that at least  
 8 three (3) of the five (5) members are residents of the county. At least  
 9 one (1) of the members appointed by the board of county  
 10 commissioners must be a certified level two assessor-appraiser, **unless**  
 11 **the county assessor is a certified level two assessor-appraiser.** A  
 12 person appointed to a property tax assessment board of appeals may not  
 13 serve on the property tax assessment board of appeals of another  
 14 county at the same time. The members of the board shall elect a  
 15 president. The employees of the county assessor shall provide  
 16 administrative support to the property tax assessment board of appeals.  
 17 The county assessor is a voting member of the property tax assessment  
 18 board of appeals and shall serve as secretary of the board. The secretary  
 19 shall **set the agenda and** keep full and accurate minutes of the  
 20 proceedings of the board. A majority of the board constitutes a quorum  
 21 for the transaction of business. Any question properly before the board  
 22 may be decided by the agreement of a majority of the whole board.

23 SECTION 12. IC 6-1.1-35.5-4 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. (a) The level  
 25 one examination shall be given in the month of July, and the level two  
 26 examination shall be given in the month of August. Both level  
 27 examinations also shall be offered annually immediately following the  
 28 conference of state board of tax commissioners and at any other times  
 29 that coordinate with ~~applicable courses of instruction: training~~  
 30 **sessions conducted under IC 6-1.1-35.2-2.** The state board of tax  
 31 commissioners may also give either or both examinations at other times  
 32 throughout the year.

33 (b) Examinations shall be held **annually** in Indianapolis at a  
 34 ~~location and at not less than four (4) other convenient locations~~  
 35 chosen by the state board of tax commissioners.

36 SECTION 13. IC 6-1.1-35.5-6 IS AMENDED TO READ AS  
 37 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. (a) The state  
 38 board of tax commissioners shall certify all persons who successfully  
 39 perform **on** an examination under this chapter and shall furnish them  
 40 with a certificate that prominently displays the name of the successful  
 41 examinee and the fact that he is a level one or level two certified  
 42 Indiana assessor-appraiser.



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1           **(b) The state board of tax commissioners shall revoke the**  
 2 **certification of any individual if the state board reasonably**  
 3 **determines that the individual committed fraud or**  
 4 **misrepresentation with respect to the preparation, administration,**  
 5 **or taking of the examination.**

6           SECTION 14. IC 6-1.1-35.5-8, AS AMENDED BY P.L.6-1997,  
 7 SECTION 122, IS AMENDED TO READ AS FOLLOWS  
 8 [EFFECTIVE JANUARY 1, 1999]: Sec. 8. (a) The state board of tax  
 9 commissioners may adopt rules under IC 4-22-2 to implement this  
 10 chapter. The state board of tax commissioners shall adopt rules to set:

- 11           (1) minimum training requirements for certification after  
 12           December 31, 1998, under this chapter;
- 13           (2) continuing education requirements for the renewal of a  
 14           certification after December 31, 1998, under this chapter; and
- 15           (3) procedures for renewing a certification issued under this  
 16           chapter, including a certification issued before January 1, 1999,  
 17           for a person who meets the certification requires set under  
 18           subdivision (2).

19           The rules must also establish procedures for disciplinary action against  
 20           a certificate holder that fails to comply with the statutes or rules  
 21           applicable to the certificate holder.

22           **(b) At a minimum the state board of tax commissioners shall**  
 23 **conduct sessions covering the requirements for certification under**  
 24 **this chapter. These sessions shall be conducted to coincide with the**  
 25 **dates and locations for examinations. County assessors, township**  
 26 **assessors, trustee assessors, and employees of these offices shall be**  
 27 **given written notice of the dates, times, and places for these**  
 28 **sessions at least sixty (60) days before the session. These individuals**  
 29 **shall be provided an opportunity for fifteen (15) business days to**  
 30 **enroll in a session before the general public is permitted to enroll.**

31           SECTION 15. IC 36-2-5-3 IS AMENDED TO READ AS  
 32 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) The county  
 33 fiscal body shall fix the compensation of officers, deputies, and other  
 34 employees whose compensation is payable from the county general  
 35 fund, county highway fund, county health fund, county park and  
 36 recreation fund, aviation fund, or any other fund from which the county  
 37 auditor issues warrants for compensation. This includes the power to:

- 38           (1) fix the number of officers, deputies, and other employees;
- 39           (2) describe and classify positions and services;
- 40           (3) adopt schedules of compensation; and
- 41           (4) hire or contract with persons to assist in the development of  
 42           schedules of compensation.



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1           **(b) The county fiscal body shall fix the compensation of a county**  
 2 **assessor or township assessor who has attained a level one**  
 3 **certification under IC 6-1.1-35.5 at one hundred twenty-five**  
 4 **percent (125%) of the compensation of a noncertified assessor. The**  
 5 **county fiscal body shall fix the compensation of a county assessor**  
 6 **or township assessor who has attained a level two certification**  
 7 **under IC 6-1.1-35.5 at one hundred fifty percent (150%) of the**  
 8 **compensation of a noncertified assessor.**

9           ~~(b)~~ **(c)** Notwithstanding subsection (a), the board of each local  
 10 health department shall prescribe the duties of all its officers and  
 11 employees, recommend the number of positions, describe and classify  
 12 positions and services, adopt schedules of compensation, and hire and  
 13 contract with persons to assist in the development of schedules of  
 14 compensation.

15           ~~(c)~~ **(d)** This section does not apply to community corrections  
 16 programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

17           SECTION 16. IC 36-2-7-13, AS AMENDED BY P.L.253-1997(ss),  
 18 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JANUARY 1, 1999]: Sec. 13. The county fiscal body may grant to the  
 20 county assessor, in addition to the compensation fixed under IC 36-2-5,  
 21 a per diem for each day that the assessor is engaged in general  
 22 reassessment activities **(including service on the county land**  
 23 **valuation commission)**. This section applies regardless of whether  
 24 professional assessing services are provided under a contract to one (1)  
 25 or more townships in the county.

26           SECTION 17. IC 36-2-15-5, AS AMENDED BY P.L.6-1997,  
 27 SECTION 206, IS AMENDED TO READ AS FOLLOWS  
 28 [EFFECTIVE JANUARY 1, 1999]: Sec. 5. (a) The county assessor  
 29 shall perform the functions assigned by statute to the county assessor,  
 30 including the following:

- 31           (1) Countywide equalization.
- 32           (2) Selection and maintenance of a countywide computer system.
- 33           (3) Certification of gross assessments to the county auditor.
- 34           (4) Discovery of omitted property.

35           (b) The county assessor shall perform the functions of an assessing  
 36 official under IC 36-6-5-2 in a township with a township  
 37 assessor-trustee if the township assessor-trustee:

- 38           (1) fails to make a report that is required by law;
- 39           (2) fails to deliver a property tax record to the appropriate officer  
 40 or board;
- 41           (3) fails to deliver an assessment to the county assessor; or
- 42           (4) fails to perform any other assessing duty as required by statute

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1 or rule of the state board of tax commissioners;  
 2 within the time period prescribed by statute or rule of the state board  
 3 of tax commissioners or within a later time that is necessitated by  
 4 reason of another official failing to perform the official's functions in  
 5 a timely manner. **If the functions are carried out by the county**  
 6 **assessor, the county fiscal body shall appropriate the amount**  
 7 **needed by the county assessor to cover the expenses of performing**  
 8 **the functions.**

9 (c) A township with a township trustee-assessor may, with the  
 10 consent of the township board, enter into an agreement with:

11 (1) the county assessor; or

12 (2) another township assessor in the county;

13 to perform any of the functions of an assessing official. A township  
 14 trustee-assessor may not contract for the performance of any function  
 15 for a period of time that extends beyond the completion of the township  
 16 trustee-assessor's term of office.

17 SECTION 18. IC 36-3-6-3, AS AMENDED BY P.L.2-1996,  
 18 SECTION 291, IS AMENDED TO READ AS FOLLOWS  
 19 [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) A legislative body shall,  
 20 by ordinance or resolution, fix the annual compensation of all  
 21 appointed officers, deputies, and employees under its jurisdiction. This  
 22 may be done by adopting schedules of compensation. The schedules of  
 23 compensation may include a provision for salaried employees whose  
 24 salaries are paid on an annual basis. Salaried employees shall work a  
 25 regularly scheduled work week, in accordance with the schedule of  
 26 compensation.

27 **(b) The legislative body shall fix the compensation of a county**  
 28 **assessor or township assessor who has attained a level one**  
 29 **certification under IC 6-1.1-35.5 at one hundred twenty-five**  
 30 **percent (125%) of the compensation of a noncertified assessor. The**  
 31 **legislative body shall fix the compensation of a county assessor or**  
 32 **township assessor who has attained a level two certification under**  
 33 **IC 6-1.1-35.5 at one hundred fifty percent (150%) of the**  
 34 **compensation of a noncertified assessor.**

35 ~~(b)~~ (c) The city-county legislative body has jurisdiction over all  
 36 appointed officers, deputies, and employees:

37 (1) of the consolidated city, except those of special service  
 38 districts; or

39 (2) whose compensation is payable from the county general fund  
 40 or any other fund from which the county auditor issues warrants  
 41 for compensation.

42 A special service district legislative body has jurisdiction over all



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1 appointed officers, deputies, and employees of the special service  
2 district.

3 (e) (d) This chapter does not affect the salaries of judges, officers of  
4 courts, prosecuting attorneys, and deputy prosecuting attorneys whose  
5 minimum salaries are fixed by statute, but the city-county legislative  
6 body may make appropriations to pay them more than the minimums  
7 fixed by statute. ~~Beginning July 1, 1995,~~ An appropriation made under  
8 this subsection may not exceed five thousand dollars (\$5,000) for each  
9 judge or full-time prosecuting attorney in any calendar year.

10 SECTION 19. IC 36-6-6-10, AS AMENDED BY P.L.319-1995,  
11 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JANUARY 1, 1999]: Sec. 10. (a) This section does not apply to the  
13 appropriation of money to pay a deputy, an employee, or a technical  
14 adviser that assists a township assessor with assessment duties or to an  
15 elected township assessor.

16 (b) The township legislative body shall fix the:

- 17 (1) salaries;
- 18 (2) wages;
- 19 (3) rates of hourly pay; and
- 20 (4) remuneration other than statutory allowances;

21 of all officers and employees of the township. **If the compensation of**  
22 **a township assessor is not fixed by the county legislative or fiscal**  
23 **body, the township legislative body shall fix the compensation of a**  
24 **township assessor who has attained a level one certification under**  
25 **IC 6-1.1-35.5 at one hundred twenty-five percent (125%) of the**  
26 **compensation of a noncertified assessor. The township legislative**  
27 **body shall fix the compensation of a township assessor who has**  
28 **attained a level two certification under IC 6-1.1-35.5 at one**  
29 **hundred fifty percent (150%) of the compensation of a noncertified**  
30 **assessor.**

31 (c) The township legislative body may not reduce a salary below the  
32 amount fixed for that salary for the year 1980.

33 (d) Except as provided in subsection (e), the township legislative  
34 body may not alter the salaries of elected or appointed officers during  
35 the fiscal year for which they are fixed, but it may add or eliminate any  
36 other position and change the salary of any other employee, if the  
37 necessary funds and appropriations are available.

38 (e) In a township that does not elect a township assessor under  
39 IC 36-6-5-1, the township legislative body may appropriate available  
40 township funds to supplement the salaries of elected or appointed  
41 officers to compensate them for performing assessing duties. However,  
42 in any calendar year no officer or employee may receive a salary and



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1 additional salary supplements which exceed the salary fixed for that  
2 officer or employee under subsection (b).

3 (f) If a change in the mileage allowance paid to state officers and  
4 employees is established by July 1 of any year, that change shall be  
5 included in the compensation fixed for the township executive and  
6 assessor under this section, to take effect January 1 of the next year.  
7 However, the township legislative body may by ordinance provide for  
8 the change in the sum per mile to take effect before January 1 of the  
9 next year.

10 (g) The township legislative body may not reduce the salary of the  
11 township executive without the consent of the township executive  
12 during the term of office of the township executive as set forth in  
13 IC 36-6-4-2.

14 (h) This subsection applies when a township executive dies or  
15 resigns from office. The person filling the vacancy of the township  
16 executive shall receive at least the same salary the previous township  
17 executive received for the remainder of the unexpired term of office of  
18 the township executive (as set forth in IC 36-6-4-2), unless the person  
19 consents to a reduction in salary.

20 SECTION 20. IC 36-6-8-5, AS AMENDED BY P.L.6-1997,  
21 SECTION 207, IS AMENDED TO READ AS FOLLOWS  
22 [EFFECTIVE JANUARY 1, 1999]: Sec. 5. (a) When performing the  
23 real property reassessment duties prescribed by IC 6-1.1-4, an elected  
24 township assessor may receive per diem compensation, in addition to  
25 salary, at a rate fixed by the county fiscal body, for each day that he is  
26 engaged in reassessment activities (**including service on the county  
27 land valuation commission**).

28 (b) Subsection (a) applies regardless of whether professional  
29 assessing services are provided to a township under contract.

30 SECTION 21. IC 36-6-8-6 IS AMENDED TO READ AS  
31 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. (a) A township  
32 assessor who becomes a certified level ~~2~~ **two** Indiana  
33 assessor-appraiser is entitled to a salary increase. ~~of one thousand  
34 dollars (\$1,000)~~ After his **the township assessor's** certification under  
35 IC 6-1.1-35.5, **the appropriate legislative or fiscal body shall fix the  
36 compensation of the township assessor who has attained a level two  
37 certification under IC 6-1.1-35.5 at one hundred fifty percent  
38 (150%) of the compensation of a noncertified assessor.**

39 (b) A certified level ~~2~~ **two** Indiana assessor-appraiser who replaces  
40 a township assessor who is not so certified is entitled to a salary ~~of one  
41 thousand dollars (\$1,000) more than his predecessor's salary. increase.~~  
42 **The appropriate legislative or fiscal body shall fix the**



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1 **compensation of the certified level two Indiana assessor-appraiser**  
2 **at one hundred fifty percent (150%) of the compensation of a**  
3 **noncertified assessor.**

4 (c) A salary increase under this section comprises a part of the  
5 township assessor's base salary for as long as ~~he~~ **the township assessor**  
6 serves in that position.

7 **SECTION 22. An emergency is declared for this act.**

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