
SENATE BILL No. 419

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-10-2-13; IC 3-10-2-14; IC 6-1.1-4-4; IC 6-1.1-4-27; IC 36-6-5-1.

Synopsis: Reassessment dates and assessor elections. Specifies that the county assessors, township trustees, and township assessors shall be elected at the 1998 general election and every four years thereafter. Postpones the general reassessment of real property scheduled to begin July 1, 1999, to July 1, 2000. Specifies that a county may impose a levy equal to 1/4 of the estimated cost of the general reassessment in the year the general reassessment is scheduled to commence and in the three years preceding that year. Provides that a general reassessment of real property may not begin in a calendar year following the election of a county assessor, a township trustee, or a township assessor.

Effective: Upon passage.

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January 13, 1998, read first time and referred to Committee on Finance.

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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.

SENATE BILL No. 419

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 3-10-2-13 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) The
3 following public officials shall be elected at the general election before
4 their terms of office expire and every four (4) years thereafter:
5 (1) Clerk of the circuit court.
6 (2) County auditor.
7 (3) County recorder.
8 (4) County treasurer.
9 (5) County sheriff.
10 (6) County coroner.
11 (7) County surveyor.
12 ~~(8) County assessor.~~
13 ~~(9)~~ (8) County commissioner.
14 ~~(10)~~ (9) County council member.
15 ~~(11) Township trustee.~~
16 ~~(12)~~ (10) Township board member.
17 ~~(13) Township assessor.~~



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1 ~~(14)~~ **(11)** Judge of a small claims court.

2 ~~(15)~~ **(12)** Constable of a small claims court.

3 **(b) The following public officials shall be elected in 1998 and**
4 **every four (4) years thereafter:**

5 **(1) County assessor.**

6 **(2) Township trustee.**

7 **(3) Township assessor.**

8 SECTION 2. IC 3-10-2-14 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. When
10 IC 36-6-5-1 empowers a township to elect its first township assessor,
11 the township assessor shall be elected at the first general election in
12 which voters residing in the township may vote for ~~any candidate.~~ **a**
13 **candidate for county assessor under IC 3-10-2-13(b).**

14 SECTION 3. IC 6-1.1-4-4, AS AMENDED BY P.L.6-1997,
15 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 UPON PASSAGE]: Sec. 4. (a) A general reassessment, involving a
17 physical inspection of all real property in Indiana, shall begin July 1,
18 ~~1999,~~ **2000**, and each fourth year thereafter. Each reassessment shall
19 be completed on or before March 1 of the immediately following
20 ~~odd-numbered~~ **even-numbered** year and shall be the basis for taxes
21 payable in the year following the year in which the general assessment
22 is to be completed.

23 (b) In order to ensure that assessing officials and members of each
24 county property tax assessment board of appeals are prepared for a
25 general reassessment of real property, the state board of tax
26 commissioners shall give adequate advance notice of the general
27 reassessment to the county and township taxing officials of each
28 county.

29 **(c) A general reassessment of real property may not begin in a**
30 **calendar year following the election of:**

31 **(1) a county assessor under IC 3-10-2-13;**

32 **(2) a township trustee under IC 3-10-2-13; or**

33 **(2) a township assessor under:**

34 **(A) IC 3-10-2-13; or**

35 **(B) IC 3-10-2-14.**

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



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1 (b) With respect to the general reassessment of real property which
 2 is to commence on July 1, 1999, the county council of each county
 3 shall, for property taxes due in the year in which the general
 4 reassessment is to commence and the three (3) years immediately
 5 preceding that year, levy against all the taxable property of the county
 6 an amount equal to three-fourteenths (3/14) of the estimated cost of the
 7 general reassessment.

8 (c) (b) With respect to a general reassessment of real property that
 9 is to commence on July 1, 2003, 2000, and each fourth year thereafter,
 10 the county council of each county shall, for property taxes due in the
 11 year that the general reassessment is to commence and the three (3)
 12 years preceding that year, levy against all the taxable property in the
 13 county an amount equal to one-fourth (1/4) of the estimated cost of the
 14 general reassessment.

15 (d) (c) The state board of tax commissioners shall give to each
 16 county council notice, before January 1, of the tax levies required by
 17 this section.

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

22 SECTION 5. IC 36-6-5-1, AS AMENDED BY P.L.3-1997,
 23 SECTION 470, IS AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A township assessor shall
 25 be elected under IC 3-10-2-13 by the voters of each township having:

- 26 (1) a population of more than eight thousand (8,000); or
 27 (2) an elected township assessor or the authority to elect a
 28 township assessor before January 1, 1979.

29 (b) A township assessor shall be elected under IC 3-10-2-14 in each
 30 township having a population of more than five thousand (5,000) but
 31 not more than eight thousand (8,000), if the legislative body of the
 32 township:

- 33 (1) by resolution, declares that the office of township assessor is
 34 necessary; and
 35 (2) the resolution is filed with the county election board not later
 36 than the first date that a declaration of candidacy may be filed
 37 under IC 3-8-2.

38 (c) The township assessor must reside within the township as
 39 provided in Article 6, Section 6 of the Constitution of the State of
 40 Indiana. The assessor forfeits office if the assessor ceases to be a
 41 resident of the township.

42 (d) The term of office of a township assessor is four (4) years,



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1 beginning January 1 after election and continuing until a successor is
2 elected and qualified. However, the term of office of a township
3 assessor elected at a general election in which no other township
4 officer is elected ends on December 31 after the next election in which
5 any other township officer is elected.

6 SECTION 6. An emergency is declared for this act.

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