

HOUSE BILL No. 1626

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-28-1.

Synopsis: County property tax assessment board of appeals. Provides that the board of county commissioners shall appoint all three freehold members of the county property tax assessment board of appeals. (Current law requires the board of county commissioners and the county council to each appoint two freehold members.) Removes the requirement that at least one member of the board must be a level two assessor-appraiser. Provides that the county assessor shall serve as the president of the board and that the county auditor or the county auditor's designee shall serve as secretary of the board. (Current law requires the members to elect a president and the county assessor to serve as the secretary of the board.)

Effective: January 1, 2000.

Bottorff

January 21, 1999, read first time and referred to Committee on Local Government.

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Introduced

First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

HOUSE BILL No. 1626

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 6-1.1-28-1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. Each county
3 shall have a county property tax assessment board of appeals composed
4 of individuals who are at least eighteen (18) years of age and
5 knowledgeable in the valuation of property. ~~The fiscal body of the~~
6 ~~county shall appoint two (2) individuals to the board. At least one (1)~~
7 ~~of the members appointed by the county fiscal body must be a certified~~
8 ~~level two assessor-appraiser.~~ The board of commissioners of the county
9 shall appoint ~~two (2)~~ **three (3)** freehold members so that not more than
10 three (3) of the five (5) members may be of the same political party and
11 so that at least three (3) of the five (5) members are residents of the
12 county. ~~At least one (1) of the members appointed by the board of~~
13 ~~county commissioners must be a certified level two assessor-appraiser.~~
14 A person appointed to a property tax assessment board of appeals may
15 not serve on the property tax assessment board of appeals of another
16 county at the same time. ~~The members of the board shall elect a~~
17 ~~president.~~ The employees of the county assessor shall provide

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1 administrative support to the property tax assessment board of appeals.
2 The county assessor is a voting member of the property tax assessment
3 board of appeals and shall serve as ~~secretary~~ **president** of the board.
4 **The county auditor or the county auditor's designee is a voting**
5 **member of the board and shall serve as secretary of the board.** The
6 secretary shall keep full and accurate minutes of the proceedings of the
7 board. A majority of the board constitutes a quorum for the transaction
8 of business. Any question properly before the board may be decided by
9 the agreement of a majority of the whole board.

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