

HOUSE BILL No. 1816

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-28-1; IC 36-2-15-7; IC 36-2-15-8; IC 36-6-8-6.

Synopsis: Property tax administration. Provides that if the county assessor is a certified level 2 assessor-appraiser, the board of county commissioners may waive the requirement that one of the freehold members appointed by the board to the county property tax assessment board of appeals must be a certified level 2 assessor-appraiser. Provides that only a person who is a certified level 2 Indiana assessor-appraiser appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. Provides that if there are not two freeholders in a county who are certified level 2 assessor-appraisers and who are willing to serve on the county property tax assessment (Continued next page)

Effective: July 1, 1999; January 1, 2000.

**Klinker, Scholer, Stevenson,
Saunders**

January 26, 1999, read first time and referred to Committee on Local Government.



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Digest Continued

board of appeals, the certified level 2 assessor-appraisers appointed to the board may reside outside the county. Provides that the county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement that not more than three of the five members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement because there are no certified level 2 assessor-appraisers who are willing to serve on the board and who are members of the political party that would otherwise be represented by two members on the board. Provides that beginning January 1, 2000, in each county the assessor or an employee of the county assessor must be a certified level 2 assessor-appraiser. Provides that a county assessor who becomes a certified level 2 assessor-appraiser is entitled to a salary increase of \$1,000 after the assessor's certification. Provides that a person who is a certified level 2 assessor-appraiser who replaces a county assessor who is not so certified is entitled to a salary of \$1,000 more than the salary of the person's predecessor. Provides that an employee of a county assessor or township assessor who becomes a certified level 2 assessor-appraiser is entitled to a salary increase of \$500 after the employee's certification.

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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.

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HOUSE BILL No. 1816



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 JULY 1, 1999]: Sec. 1. (a) Each county shall
3 have a county property tax assessment board of appeals composed of
4 individuals who are at least eighteen (18) years of age and
5 knowledgeable in the valuation of property.

6 (b) **Except as provided in subsections (f) and (g)**, the fiscal body
7 of the county shall appoint two (2) individuals to the board. At least
8 one (1) of the members appointed by the county fiscal body must be a
9 certified level ~~two~~ **2 Indiana** assessor-appraiser.

10 (c) **Except as provided in subsections (f) and (g)**, the board of
11 commissioners of the county shall appoint two (2) freehold members
12 so that not more than three (3) of the five (5) members may be of the
13 same political party and so that at least three (3) of the five (5)
14 members are residents of the county. At least one (1) of the members
15 appointed by the board of county commissioners must be a certified



1 level ~~two~~ **2 Indiana** assessor-appraiser. **However, if the county**
 2 **assessor is a certified level 2 Indiana assessor-appraiser, the board**
 3 **of county commissioners may waive the requirement that one (1)**
 4 **of the freehold members appointed by the board of county**
 5 **commissioners must be a certified level 2 Indiana**
 6 **assessor-appraiser.**

7 (d) A person appointed to a property tax assessment board of
 8 appeals may not serve on the property tax assessment board of appeals
 9 of another county at the same time. **However, a person who is a**
 10 **certified level 2 Indiana assessor-appraiser appointed to a property**
 11 **tax assessment board of appeals may serve on the property tax**
 12 **assessment board of appeals of another county at the same time.**

13 (e) The members of the board shall elect a president. The employees
 14 of the county assessor shall provide administrative support to the
 15 property tax assessment board of appeals. The county assessor is a
 16 voting member of the property tax assessment board of appeals and
 17 shall serve as secretary of the board. The secretary shall keep full and
 18 accurate minutes of the proceedings of the board. A majority of the
 19 board constitutes a quorum for the transaction of business. Any
 20 question properly before the board may be decided by the agreement
 21 of a majority of the whole board.

22 (f) **If there are not two (2) freeholders in a county who are**
 23 **certified level 2 Indiana assessor-appraisers and who are willing to**
 24 **serve on the county property tax assessment board of appeals, the**
 25 **certified level 2 Indiana assessor-appraisers appointed to the board**
 26 **by the county fiscal body and the board of county commissioners**
 27 **may reside outside the county.**

28 (g) **The county assessor, county fiscal body, and board of county**
 29 **commissioners may agree to waive the requirement that not more**
 30 **than three (3) of the five (5) members of the county property tax**
 31 **assessment board of appeals may be of the same political party if**
 32 **it is necessary to waive the requirement because there are no**
 33 **certified level 2 Indiana assessor-appraisers who are willing to**
 34 **serve on the board and who are members of the political party that**
 35 **would otherwise be represented by two (2) members under**
 36 **subsection (c).**

37 SECTION 2. IC 36-2-15-7 IS ADDED TO THE INDIANA CODE
 38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 39 JANUARY 1, 2000]: **Sec. 7. In each county, the county assessor or**
 40 **an employee of the county assessor must be a certified level 2**
 41 **Indiana assessor-appraiser.**

42 SECTION 3. IC 36-2-15-8 IS ADDED TO THE INDIANA CODE



1 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
2 1, 1999]: **Sec. 8. (a) A county assessor who becomes a certified level
3 2 Indiana assessor-appraiser is entitled to a salary increase of one
4 thousand dollars (\$1,000) after the assessor's certification under
5 IC 6-1.1-35.5.**

6 **(b) A person who is a certified level 2 Indiana
7 assessor-appraiser who replaces a county assessor who is not so
8 certified is entitled to a salary of one thousand dollars (\$1,000)
9 more than the salary of the person's predecessor.**

10 **(c) An employee of a county assessor who becomes a certified
11 level 2 Indiana assessor-appraiser is entitled to a salary increase of
12 five hundred dollars (\$500) after the employee's certification under
13 IC 6-1.1-35.5.**

14 **(d) A salary increase under this section comprises a part of the
15 county assessor's or employee's base salary for as long as the
16 person serves in that position and maintains the level 2
17 certification.**

18 SECTION 4. IC 36-6-8-6 IS AMENDED TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 1999]: **Sec. 6. (a) A township assessor who
20 becomes a certified level 2 Indiana assessor-appraiser is entitled to a
21 salary increase of one thousand dollars (\$1,000) after his the assessor's
22 certification under IC 6-1.1-35.5.**

23 **(b) A certified level 2 Indiana assessor-appraiser who replaces a
24 township assessor who is not so certified is entitled to a salary of one
25 thousand dollars (\$1,000) more than his predecessor's the salary of the
26 person's predecessor.**

27 **(c) An employee of a township assessor who becomes a certified
28 level 2 Indiana assessor-appraiser is entitled to a salary increase of
29 five hundred dollars (\$500) after the employee's certification under
30 IC 6-1.1-35.5.**

31 **(~~e~~) (d) A salary increase under this section comprises a part of the
32 township assessor's or employee's base salary for as long as he the
33 person serves in that position and maintains the level 2 certification.**

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