

HOUSE BILL No. 1339

DIGEST OF INTRODUCED BILL

Citations Affected: IC 2-5-24.1; IC 6-1.1-4-4; IC 6-1.1-4-21.

Synopsis: Reassessment extension. Extends the time for completing the next general reassessment by six months and changes the first year the new assessed values will be used as the basis for property taxes payable from 2002 to 2003. Changes the date for using 100% true tax value from March 1, 2001, to March 1, 2002. Provides a new schedule for completing the reassessment of parcels. Requires the state board of tax commissioners to submit to the property tax study committee every six months a written report informing the committee of the status of the general reassessment. Continues the property tax study committee through 2002.

Effective: Upon passage; January 1, 2001.

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January 11, 2000, read first time and referred to Committee on Ways and Means.

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Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

HOUSE BILL No. 1339

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 2-5-24.1-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The
3 committee shall study, review, make recommendations concerning, and
4 report on the following topics:
5 (1) Certification levels to be attained by county and township
6 assessors and their employees and the number of persons in each
7 certification level required relative to the number of parcels in
8 each assessing unit.
9 (2) Present certification levels, standards, and courses of
10 instruction.
11 (3) Minimum and advanced proficiency standards that ensure that
12 persons performing assessment functions in Indiana meet or
13 exceed national standards for real property assessment.
14 (4) Whether an elected assessor should be required to obtain a
15 minimum proficiency level in assessment procedures and funding
16 for the expense of requiring a minimum proficiency level.
17 (5) Continuing education requirements to maintain assessor



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- 1 certifications and minimum proficiency levels.
 2 (6) Computer software assessment standards published in 1992
 3 and 1993 and revisions considered necessary.
 4 (7) Procedures for the enforcement or review of software
 5 certification standards.
 6 (8) Whether the state board of tax commissioners should be
 7 required to adopt computer specification rules specifically to
 8 allow assessment data to be exported.
 9 (9) The means available to the state board of tax commissioners
 10 for enforcing rules.
 11 (10) Organizational changes considered necessary to improve the
 12 efficiency and thoroughness of the county property tax assessment
 13 board of appeals.
 14 (11) An investigation of the use of hearing officers who have
 15 attained level 2 proficiency to assist the county property tax
 16 assessment board of appeals.
 17 (12) In association with the state board of tax commissioners,
 18 changes that would establish an independent state property tax
 19 assessment board of appeals.
 20 (13) Improvements to the salary schedules and benefits available
 21 to the employees of the state board of tax commissioners.
 22 (14) Organizational structure of the assessing system, including
 23 the duties of the county and township assessor.
 24 **(15) The reports required to be made by the state board of tax**
 25 **commissioners under section 3.5 of this chapter concerning**
 26 **the status of the general reassessment.**
 27 (b) The committee may study other topics as assigned by the
 28 legislative council or as directed by its chairman.
 29 (c) The committee is under the jurisdiction of the legislative council
 30 and shall operate under policies and procedures established by the
 31 legislative council.
 32 (d) Before January 1 each year, the committee shall issue an annual
 33 report stating its findings, conclusions, and recommendations. The
 34 committee shall issue other reports as directed by the legislative
 35 council.
 36 SECTION 2. IC 2-5-24.1-3.5 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: **Sec. 3.5. The state board of tax**
 39 **commissioners shall compile four (4) written reports for**
 40 **submission to the committee covering the status of the general**
 41 **reassessment. Each report must include the following:**
 42 **(1) The increases in assessments of the various types of real**

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1 **property.**

2 **(2) The number and percentage of parcels completed by the**
3 **end of the month before the report is due.**

4 **(3) Positive feedback and problems occurring in the general**
5 **reassessment, including whether the reassessment of the**
6 **percentage of parcels required under IC 6-1.1-4-21 has been**
7 **accomplished and, if not, a plan for meeting the schedule.**

8 **A report shall be delivered to the legislative services agency on or**
9 **before June 1, 2000, November 1, 2000, April 1, 2001, and October**
10 **1, 2001, for distribution to the members of the committee.**

11 SECTION 3. IC 2-5-24.1-9 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. This chapter
13 expires January 1, ~~1999~~. **2003.**

14 SECTION 4. IC 6-1.1-4-4 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) A general
16 reassessment, involving a physical inspection of all real property in
17 Indiana, shall begin July 1, 1999, and each fourth year thereafter. Each
18 reassessment shall be completed on or before March 1 of the
19 immediately following odd-numbered year, and shall be the basis for
20 taxes payable in the year following the year in which the general
21 assessment is to be completed. **However, the general reassessment**
22 **that is required to be completed on or before March 1, 2001, shall**
23 **instead be:**

- 24 **(1) completed on or before September 1, 2001;**
25 **(2) used as the assessed value for March 1, 2002; and**
26 **(3) the basis for taxes payable in 2003.**

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

33 SECTION 5. IC 6-1.1-4-21 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. (a) **Except as**
35 **provided in subsection (c)**, if, during a period of general reassessment,
36 a township assessor makes the real property appraisals himself, the
37 appraisals of the parcels subject to taxation must be completed as
38 follows:

- 39 (1) The appraisal of one-fourth (1/4) of the parcels shall be
40 completed before December 1 of the year in which the general
41 reassessment begins.
42 (2) The appraisal of one-half (1/2) of the parcels shall be

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1 completed before May 1 of the year following the year in which
2 the general reassessment begins.

3 (3) The appraisal of three-fourths (3/4) of the parcels shall be
4 completed before October 1 of the year following the year in
5 which the general reassessment begins.

6 (4) The appraisal of all the parcels shall be completed before
7 March 1 of the second year following the year in which the
8 general reassessment begins.

9 (b) **Except as provided in subsection (c)**, if a township assessor
10 employs a professional appraiser or a professional appraisal firm to
11 make real property appraisals during a period of general reassessment,
12 the professional appraiser or appraisal firm must file appraisal reports
13 with the township assessor as follows:

14 (1) The appraisals for one-fourth (1/4) of the parcels shall be
15 reported before December 1 of the year in which the general
16 reassessment begins.

17 (2) The appraisals for one-half (1/2) of the parcels shall be
18 reported before May 1 of the year following the year in which the
19 general reassessment begins.

20 (3) The appraisals for three-fourths (3/4) of the parcels shall be
21 reported before October 1 of the year following the year in which
22 the general reassessment begins.

23 (4) The appraisals for all the parcels shall be reported before
24 March 1 of the second year following the year in which the
25 general reassessment begins.

26 However, the reporting requirements prescribed in this subsection do
27 not apply if the contract under which the professional appraiser, or
28 appraisal firm, is employed prescribes different reporting procedures.

29 (c) **For the general reassessment that is required under section**
30 **4 of this chapter to be completed on or before September 1, 2001,**
31 **the appraisals of the parcels subject to taxation shall be completed**
32 **and appraisal reports shall be filed by professional appraisers as**
33 **follows:**

34 (1) **The appraisal of one-fourth (1/4) of the parcels shall be**
35 **completed before May 1, 2000.**

36 (2) **The appraisal of one-half (1/2) of the parcels shall be**
37 **completed before October 1, 2000.**

38 (3) **The appraisal of three-fourths (3/4) of the parcels shall be**
39 **completed before March 1, 2001.**

40 (4) **The appraisal of all the parcels shall be completed before**
41 **September 1, 2001.**

42 SECTION 6. [EFFECTIVE JANUARY 1, 2001] **Notwithstanding**

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1 any other law, the changes made to various statutes in P.L.6-1997
 2 to adjust assessed values of property for property tax purposes to
 3 reflect changing assessed values from one-third (1/3) of the true tax
 4 value of property to one hundred percent (100%) of the true tax
 5 value that were to become effective on March 1, 2001, instead take
 6 effect on March 1, 2002. Any other change to these statutes in
 7 P.L.6-1997 or another public law is not affected by this SECTION.
 8 These statutes include but are not limited to IC 3-11-6-9,
 9 IC 6-1.1-3-7, IC 6-1.1-12-1, IC 6-1.1-12-9, IC 6-1.1-12-11,
 10 IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, IC 6-1.1-12-17.4,
 11 IC 6-1.1-12-18, IC 6-1.1-12-22, IC 6-1.1-12-37, IC 6-1.1-12.1-4.1,
 12 IC 6-1.1-18-2, IC 6-1.1-18-3, IC 6-1.1-18.5-10.3, IC 6-1.1-18.5-13,
 13 IC 6-1.1-19-1.5, IC 6-1.1-19-10, IC 6-6-5-5, IC 6-6-5-14,
 14 IC 6-6-6.5-22, IC 8-1-11.1-8, IC 8-1.5-5-21, IC 8-10-5-17,
 15 IC 8-14-9-10, IC 8-16-2-4, IC 8-16-3-3, IC 8-22-3-11, IC 8-22-3-25,
 16 IC 10-7-1-2, IC 10-7-1-4, IC 10-7-5-10, IC 10-7-6-2, IC 10-7-6-4,
 17 IC 12-20-23-2, IC 12-20-23-15, IC 12-20-23-19, IC 12-20-25-4,
 18 IC 12-20-25-42, IC 12-29-1-1, IC 12-29-1-2, IC 12-29-1-3,
 19 IC 12-29-2-2, IC 12-29-2-13, IC 12-29-3-6, IC 13-21-3-12,
 20 IC 13-21-3-15, IC 13-21-7-12, IC 14-27-6-30, IC 14-27-6-48,
 21 IC 14-33-7-3, IC 14-33-21-5, IC 15-1-6-2, IC 15-1.5-8-1,
 22 IC 16-20-2-18, IC 16-20-4-27, IC 16-20-7-2, IC 16-22-5-4,
 23 IC 16-22-8-41, IC 16-23-1-28, IC 16-23-1-29, IC 16-23-3-6,
 24 IC 16-23-4-2, IC 16-23-5-6, IC 16-23-7-2, IC 16-23-8-2,
 25 IC 16-23-9-2, IC 16-23-9-4, IC 16-41-15-5, IC 16-41-33-4,
 26 IC 20-5-17.5-2, IC 20-5-17.5-3, IC 20-5-37-4, IC 20-14-7-5.1,
 27 IC 20-14-7-6, IC 20-14-13-12, IC 21-1-11-2, IC 21-1-11-3,
 28 IC 21-1-11-5, IC 21-2-15-11, IC 21-2-17-2, IC 21-3-3.1-2.1,
 29 IC 23-13-5-8, IC 23-13-17-1, IC 23-14-66-2, IC 23-14-67-3,
 30 IC 33-3-5-12, IC 36-1-15, IC 36-7-13-4, IC 36-7-14-25.1,
 31 IC 36-7-14-28, IC 36-7-15.1-16, IC 36-7-29-15, IC 36-8-14-4,
 32 IC 36-8-15-16, IC 36-8-15-19, IC 36-9-4-48, IC 36-9-6.1-2,
 33 IC 36-9-6.5-10, IC 36-9-14-5, IC 36-9-16-5, IC 36-9-16-6,
 34 IC 36-9-17-5, IC 36-9-25-27, IC 36-9-25-31, IC 36-9-27-100,
 35 IC 36-9-29-23, IC 36-9-29-31, IC 36-10-3-21, IC 36-10-3-24,
 36 IC 36-10-4-36, IC 36-10-6-2, IC 36-10-7-7, IC 36-10-7-8,
 37 IC 36-10-7.5-19, and IC 36-10-7.5-22.

38 SECTION 7. An emergency is declared for this act.

