

HOUSE BILL No. 1213

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-4; IC 36-2-7-13; IC 36-6-8-5.

Synopsis: Land valuation for property tax purposes. Eliminates review by the county property tax assessment board of appeals of the determination of land values by the township assessor. Repeals the law concerning the county land valuation commission.

Effective: July 1, 2004.

Saunders, Klinker

January 13, 2004, read first time and referred to Committee on Ways and Means.

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Second Regular Session 113th General Assembly (2004)

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 2003 Regular Session of the General Assembly.

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HOUSE BILL No. 1213



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.90-2002,
2 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2004]: Sec. 13.6. ~~(a)~~ The township assessor shall determine
4 the values of all classes of commercial, industrial, and residential land
5 (including farm homesites) in the township using guidelines
6 determined by the department of local government finance. ~~Not later~~
7 ~~than November 1~~ of the year preceding the year in which a general
8 ~~reassessment becomes effective, the assessor determining the values of~~
9 ~~land shall submit the values to the county property tax assessment~~
10 ~~board of appeals. Not later than December 1~~ of the year preceding the
11 ~~year in which a general reassessment becomes effective, the county~~
12 ~~property tax assessment board of appeals shall hold a public hearing in~~
13 ~~the county concerning those values. The property tax assessment board~~
14 ~~of appeals shall give notice of the hearing in accordance with IC 5-3-1~~
15 ~~and shall hold the hearing after March 31 and before December 1~~ of the
16 ~~year preceding the year in which the general reassessment under~~
17 ~~IC 6-1.1-4-4 becomes effective.~~



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

17 (c) The county assessor shall notify all township assessors in the
 18 county of the values as modified by the county property tax assessment
 19 board of appeals. Township assessors shall use the values determined
 20 under this section.

21 SECTION 2. IC 36-2-7-13, AS AMENDED BY P.L.198-2001,
 22 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2004]: Sec. 13. The county fiscal body may
 24 grant to the county assessor, in addition to the compensation fixed
 25 under IC 36-2-5, a per diem for each day that the assessor is engaged
 26 in general reassessment activities. ~~including service on the county land~~
 27 ~~valuation commission.~~ This section applies regardless of whether
 28 professional assessing services are provided under a contract to one (1)
 29 or more townships in the county.

30 SECTION 3. IC 36-6-8-5, AS AMENDED BY P.L.198-2001,
 31 SECTION 106, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2004]: Sec. 5. (a) When performing the real
 33 property reassessment duties prescribed by IC 6-1.1-4, a township
 34 assessor may receive per diem compensation, in addition to salary, at
 35 a rate fixed by the county fiscal body, for each day that he is engaged
 36 in reassessment activities. ~~including service on the county land~~
 37 ~~valuation commission.~~

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

40 SECTION 4. IC 6-1.1-4-13.8 IS REPEALED [EFFECTIVE JULY
 41 1, 2004].

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