

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Local Government and Elections, to which was referred Senate Bill No. 16, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Replace the effective dates in SECTIONS 5 through 163 with
- 2 "[EFFECTIVE JULY 1, 2008]".
- 3 Replace the effective dates in SECTIONS 165 through 167 with
- 4 "[EFFECTIVE JULY 1, 2008]".
- 5 Page 6, line 17, strike "township".
- 6 Page 6, line 17, delete "assessors (if any)".
- 7 Page 6, line 40, after "county assessor" delete "," and insert "**and**".
- 8 Page 6, line 40, strike "and township assessor".
- 9 Page 6, line 41, delete "(if any)".
- 10 Page 7, delete line 23.
- 11 Page 8, line 34, strike "township" and insert "**county**".
- 12 Page 8, line 34, delete "(if any)." and insert ".".
- 13 Page 8, delete line 35.
- 14 Page 9, line 10, strike "township" and insert "**county**".
- 15 Page 9, line 10, delete "(if any);" and insert "; or".
- 16 Page 9, delete line 11.
- 17 Page 9, line 12, reset in roman "(2)".
- 18 Page 9, line 12, delete "(3)".
- 19 Page 9, delete lines 34 through 39.

1 Page 10, delete lines 15 through 36, begin a new paragraph and
2 insert:

3 "(d) If a personal property return is filed pursuant to subsection (c),
4 the owner of the property shall provide, within forty-five (45) days after
5 the filing deadline, a copy or other written evidence of the filing of the
6 return to the **county** assessor of the ~~township~~ **county** in which the
7 owner resides. If such evidence is not filed within forty-five (45) days
8 after the filing deadline, the **county** assessor of the ~~township~~ **county** in
9 which the owner resides shall determine if the owner filed a personal
10 property return in the ~~township~~ **county** where the property is situated.
11 If such a return was filed, the property shall be assessed where it is
12 situated. If such a return was not filed, the **county** assessor of the
13 ~~township~~ **county** where the owner resides shall notify the **county**
14 assessor of the ~~township~~ **county** where the property is situated, and the
15 property shall be assessed where it is situated. This subsection does not
16 apply to a taxpayer who:

- 17 (1) is required to file duplicate personal property returns under
18 section 7(c) of this chapter and under regulations promulgated by
19 the department of local government finance with respect to that
20 section; or
21 (2) is required by the department of local government finance to
22 file a summary of the taxpayer's business tangible personal
23 property returns."

24 Page 10, delete lines 37 through 42, begin a new paragraph and
25 insert:

26 "SECTION 13. IC 6-1.1-3-4 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) If a question
28 arises as to the proper place to assess personal property ~~the county~~
29 ~~assessor shall determine the place if the conflict involves different~~
30 ~~townships which are located within the county the assessor serves. If~~
31 **and** the conflict involves ~~different two (2) or more~~ **(2) or more** counties, the
32 department of local government finance shall determine the proper
33 place of assessment.

34 (b) A determination made under this section by ~~a county assessor or~~
35 the department of local government finance is final.

36 (c) If taxes are paid to a county which is not entitled to collect them,
37 the department of local government finance may direct the authorities
38 of the county which wrongfully collected the taxes to refund the taxes

- 1 collected and any penalties charged on the taxes."
- 2 Page 11, delete lines 1 through 12.
- 3 Page 11, line 15, after "to" strike "each" and insert "**the county**".
- 4 Page 11, line 16, strike "township".
- 5 Page 11, line 16, delete "(if any) and the county assessor".
- 6 Page 11, line 21, strike "appropriate".
- 7 Page 11, line 22, before "assessor," strike "township" and insert
- 8 "**county**".
- 9 Page 11, line 22, delete ", or the county assessor if there is no
- 10 township".
- 11 Page 11, line 23, delete "assessor for the township,".
- 12 Page 11, delete lines 26 through 42, begin a new paragraph and
- 13 insert:
- 14 "SECTION 16. IC 6-1.1-3-7 IS AMENDED TO READ AS
- 15 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 7. (a) Except as
- 16 provided in subsections (b) and (d), a taxpayer shall, on or before the
- 17 filing date of each year, file a personal property return with the **county**
- 18 assessor of ~~each township~~ **the county** in which the taxpayer's personal
- 19 property is subject to assessment.
- 20 (b) The ~~township~~ **county** assessor may grant a taxpayer an extension
- 21 of not more than thirty (30) days to file the taxpayer's return if:
- 22 (1) the taxpayer submits a written application for an extension
- 23 prior to the filing date; and
- 24 (2) the taxpayer is prevented from filing a timely return because
- 25 of sickness, absence from the county, or any other good and
- 26 sufficient reason.
- 27 (c) If the sum of the assessed values reported by a taxpayer on the
- 28 business personal property returns which the taxpayer files with the
- 29 ~~township~~ **county** assessor for a year exceeds one hundred fifty
- 30 thousand dollars (\$150,000), the taxpayer shall file each of the returns
- 31 in duplicate.
- 32 (d) ~~A taxpayer may file a consolidated return with the county~~
- 33 ~~assessor~~ If ~~the~~ **a** taxpayer has personal property subject to assessment
- 34 in more than one (1) township in a county, ~~and the total assessed value~~
- 35 ~~of the personal property in the county is less than one million five~~
- 36 ~~hundred thousand dollars (\$1,500,000):~~ ~~A~~ **the** taxpayer filing a
- 37 ~~consolidated~~ return shall attach a schedule listing, by township, all the
- 38 taxpayer's personal property and the property's assessed value. ~~A~~

1 taxpayer filing a consolidated return is not required to file a personal
 2 property return with the assessor of each township. ~~A The~~ taxpayer
 3 filing a consolidated return shall provide the following: ~~(1)~~ the county
 4 assessor with the information necessary for the county assessor to
 5 allocate the assessed value of the taxpayer's personal property among
 6 the townships listed on the return, including the street address, the
 7 township, and the location of the property.

8 ~~(2) A copy of the consolidated return, with attachments, for each~~
 9 ~~township listed on the return."~~

10 Page 12, delete lines 1 through 24.

11 Page 13, line 23, strike "township" and insert "**county**".

12 Page 13, line 23, delete ", or the county assessor if there is no".

13 Page 13, line 24, delete "township assessor for the township,".

14 Page 13, line 35, strike "township" and insert "**county**".

15 Page 13, line 36, delete ", or the county assessor if there is no
 16 township assessor for".

17 Page 13, line 37, delete "the township,".

18 Page 13, line 41, strike "township".

19 Page 13, line 42, before "county" delete "or".

20 Page 14, line 8, strike "township".

21 Page 14, line 8, delete "or".

22 Page 14, line 9, strike "township".

23 Page 14, line 9, delete "or".

24 Page 14, line 20, strike "township".

25 Page 14, line 20, delete "or".

26 Page 14, line 24, strike "township".

27 Page 14, line 24, delete "or".

28 Page 14, line 29, strike "township".

29 Page 14, line 29, delete "or".

30 Page 14, line 33, strike "township".

31 Page 14, line 33, delete "or".

32 Page 14, delete lines 35 through 42, begin a new paragraph and
 33 insert:

34 "SECTION 21. IC 6-1.1-3-17 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 17. ~~(a) On or before~~
 36 ~~June 1 of each year, each township assessor of a county shall deliver to~~
 37 ~~the county assessor a list which states by taxing district the total of the~~
 38 ~~personal property assessments as shown on the personal property~~

1 returns filed with the assessor on or before the filing date of that year
 2 and in a county with a township assessor under IC 36-6-5-1 in every
 3 township the township assessor shall deliver the lists to the county
 4 auditor as prescribed in subsection (b):

5 ~~(b)~~ (a) On or before July 1 of each year, each county assessor shall
 6 certify to the county auditor the assessment value of the personal
 7 property in every taxing district.

8 ~~(c)~~ (b) The department of local government finance shall prescribe
 9 the forms required by this section.

10 SECTION 22. IC 6-1.1-3-18, AS AMENDED BY P.L.219-2007,
 11 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2008]: Sec. 18. (a) ~~Each township~~ **The county** assessor of a
 13 ~~county~~ shall periodically report to the ~~county assessor and the~~ county
 14 auditor with respect to the returns and properties of taxpayers which
 15 the ~~township~~ **county** assessor has examined. The ~~township~~ **county**
 16 assessor shall submit these reports in the form and on the dates
 17 prescribed by the department of local government finance.

18 (b) ~~Each year, on or before the time prescribed by the department of~~
 19 ~~local government finance, each township assessor of a county shall~~
 20 ~~deliver to the county assessor a copy of each business personal property~~
 21 ~~return which the taxpayer is required to file in duplicate under section~~
 22 ~~7(c) of this chapter and a copy of any supporting data supplied by the~~
 23 ~~taxpayer with the return.~~ Each year, the county assessor:

24 (1) shall review and may audit ~~those~~ **the business personal**
 25 **property** returns **that the taxpayer is required to file in**
 26 **duplicate under section 7(c) of this chapter;** and

27 (2) shall determine the returns in which the assessment appears to
 28 be improper."

29 Page 15, delete lines 1 through 25.

30 Page 15, line 29, strike "township" and insert "**county**".

31 Page 15, line 29, strike "of the county".

32 Page 15, line 29, delete "(if any)".

33 Page 15, line 30, strike "county assessor and the".

34 Page 15, line 33, delete "township" and insert "**county**".

35 Page 16, line 11, strike "township" and insert "**county**".

36 Page 16, line 11, delete ", or the county".

37 Page 16, line 12, delete "assessor if there is no township assessor for
 38 the township,".

- 1 Page 17, line 11, delete "township assessors,".
- 2 Page 17, line 11, after "county assessors" delete ",",.
- 3 Page 17, line 27, before "assessor" insert "**county**".
- 4 Page 17, line 27, strike "township" and insert "**county**".
- 5 Page 17, line 27, delete ", or the" and insert ".".
- 6 Page 17, delete line 28.
- 7 Page 17, line 38, before "assessor" insert "**county**".
- 8 Page 17, line 39, strike "township" and insert "**county**".
- 9 Page 17, line 39, delete ", or the county assessor" and insert ".".
- 10 Page 17, line 40, delete "if there is no township assessor for the
- 11 township.".
- 12 Page 18, line 15, strike "appropriate township" and insert "**county**".
- 13 Page 18, line 15, delete "(if".
- 14 Page 18, delete line 16.
- 15 Page 18, line 17, delete "township,".
- 16 Page 18, line 20, strike "appropriate township" and insert "**county**".
- 17 Page 18, line 20, delete ", or the county assessor if".
- 18 Page 18, line 21, delete "there is no township assessor for the
- 19 township,".
- 20 Page 18, line 26, strike "township".
- 21 Page 18, line 26, delete "and".
- 22 Page 18, line 30, before "assessor," strike "township" and insert
- 23 "**county**".
- 24 Page 18, line 30, delete ", or the county assessor if there is no
- 25 township".
- 26 Page 18, line 31, delete "assessor for the township,".
- 27 Page 18, line 33, strike "township".
- 28 Page 18, line 33, delete "or".
- 29 Page 19, line 20, strike "The county assessor shall notify all
- 30 township assessors in the".
- 31 Page 19, line 21, before "(if" strike "county".
- 32 Page 19, line 21, delete "(if any)".
- 33 Page 19, line 21, strike "of the values as modified by the county
- 34 property tax".
- 35 Page 19, line 22, strike "assessment board of appeals.".
- 36 Page 19, delete lines 24 through 42.
- 37 Delete pages 20 through 21.
- 38 Page 22, delete lines 1 through 38, begin a new paragraph and

1 insert:

2 "SECTION 31. IC 6-1.1-4-15 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 15. (a) If real property
4 is subject to assessment or reassessment under this chapter, the **county**
5 assessor of the township in which the property is located shall either
6 appraise the property ~~himself~~ or have it appraised.

7 (b) In order to determine the assessed value of buildings and other
8 improvements, the ~~township~~ **county** assessor or ~~his~~ **the assessor's**
9 authorized representative may, after first making known ~~his~~ **the**
10 **assessor's or representative's** intention to the owner or occupant,
11 enter and fully examine all buildings and structures which are located
12 within the ~~township he serves~~ **county** and which are subject to
13 assessment."

14 Page 23, line 1, after "chapter, any" delete "a".

15 Page 23, line 1, strike "township assessor".

16 Page 23, line 1, delete "(if any)".

17 Page 23, line 1, strike "and".

18 Page 23, delete lines 27 through 33 and insert "**subsection only if**
19 **the department:**

20 **(1) is a party to the employment contract; and**

21 **(2) determines that:**

22 **(A) the professional appraiser or appraisal firm has**
23 **sufficient training and experience to perform the**
24 **employment duties; and**

25 **(B) with respect to employment of a professional appraisal**
26 **firm, the firm has a sufficient number of qualified**
27 **employees for the employment."**

28 Page 25, line 29, after "finance;" strike "and".

29 Page 25, line 32, delete "." and insert "; **and**

30 **(8) a provision stating that the department of local**
31 **government finance is a party to the contract."**

32 Page 26, line 14, strike "township".

33 Page 26, line 14, delete "or".

34 Page 27, line 14, strike "township".

35 Page 27, line 14, delete "or".

36 Page 27, delete lines 20 through 42, begin a new paragraph and
37 insert:

38 "SECTION 39. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,

1 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2008]: Sec. 25. (a) Each ~~township~~ **county** assessor shall keep
 3 the assessor's reassessment data and records current by securing the
 4 necessary field data and by making changes in the assessed value of
 5 real property as changes occur in the use of the real property. The
 6 ~~township~~ **county** assessor's records shall at all times show the assessed
 7 value of real property in accordance with ~~the provisions of~~ this chapter.
 8 ~~The township assessor shall ensure that the county assessor has full~~
 9 ~~access to the assessment records maintained by the township assessor.~~

10 (b) The ~~township assessor in a county having a consolidated city or~~
 11 ~~the county assessor in every other county,~~ shall:

12 (1) maintain an electronic data file of:

13 (A) the parcel characteristics and parcel assessments of all
 14 parcels; and

15 (B) the personal property return characteristics and
 16 assessments by return;

17 for each township in the county as of each assessment date;

18 (2) maintain the electronic file in a form that formats the
 19 information in the file with the standard data, field, and record
 20 coding required and approved by:

21 (A) the legislative services agency; and

22 (B) the department of local government finance;

23 (3) transmit the data in the file with respect to the assessment date
 24 of each year before October 1 of the year to:

25 (A) the legislative services agency; and

26 (B) the department of local government finance;

27 in a manner that meets the data export and transmission
 28 requirements in a standard format, as prescribed by the office of
 29 technology established by IC 4-13.1-2-1 and approved by the
 30 legislative services agency; and

31 (4) resubmit the data in the form and manner required under this
 32 subsection, upon request of the legislative services agency or the
 33 department of local government finance, if data previously
 34 submitted under this subsection does not comply with the
 35 requirements of this subsection, as determined by the legislative
 36 services agency or the department of local government finance.

37 An electronic data file maintained for a particular assessment date may
 38 not be overwritten with data for a subsequent assessment date until a

- 1 copy of an electronic data file that preserves the data for the particular
 2 assessment date is archived in the manner prescribed by the office of
 3 technology established by IC 4-13.1-2-1 and approved by the
 4 legislative services agency."
- 5 Page 28, delete lines 1 through 23.
- 6 Page 30, line 26, strike "However, in a county with".
- 7 Page 30, line 26, after "elected" delete "a".
- 8 Page 30, line 26, strike "township".
- 9 Page 30, strike lines 27 through 29.
- 10 Page 31, line 12, strike "township".
- 11 Page 31, line 13, before "(if any)" strike "assessors".
- 12 Page 31, line 13, delete "(if any),".
- 13 Page 31, line 13, after "county assessors" delete ",".
- 14 Page 31, line 32, strike "(A) the township assessor".
- 15 Page 31, line 32, delete "(if any)".
- 16 Page 31, line 32, strike "of each affected township;".
- 17 Page 31, line 33, strike "(B)" and insert "(A)".
- 18 Page 31, line 34, strike "(C)" and insert "(B)".
- 19 Page 32, line 7, strike "(A) the township assessor of each affected
 20 township".
- 21 Page 32, line 7, delete "(if any);".
- 22 Page 32, line 8, strike "(B)" and insert "(A)".
- 23 Page 32, line 9, strike "(C)" and insert "(B)".
- 24 Page 32, between lines 22 and 23, begin a new paragraph and insert:
 25 **"(f) A county council president who is informed by the**
 26 **department of local government finance under subsection (a) shall**
 27 **provide the information to the board of county commissioners. A**
 28 **board of county commissioners that receives information under**
 29 **this subsection may adopt an ordinance determining that:**
- 30 **(1) the information indicates that the county assessor has**
 31 **failed to perform adequately the duties of county assessor;**
 32 **and**
- 33 **(2) by that failure the county assessor forfeits the office of**
 34 **county assessor and is subject to removal from office by an**
 35 **information filed under IC 34-17-2-1(b)".**
- 36 Page 38, line 25, after "auditor;" insert "and".
- 37 Page 38, line 26, delete ";" and insert ".".
- 38 Page 38, line 26, strike "and".

- 1 Page 38, line 27, strike "(4) the township assessor".
- 2 Page 38, line 27, delete "(if any)".
- 3 Page 38, line 27, strike "of the township in which the".
- 4 Page 38, strike line 28.
- 5 Page 40, line 19, strike "(C) the township assessor".
- 6 Page 40, line 19, delete "(if any)".
- 7 Page 40, line 20, strike "(D)" and insert "(C)".
- 8 Page 40, line 39, strike "township assessor".
- 9 Page 40, line 39, delete "(if any)".
- 10 Page 40, line 39, strike "and the".
- 11 Page 41, line 42, strike "township" and insert "**county**".
- 12 Page 41, line 42, delete "(if any) or the county assessor".
- 13 Page 42, line 11, delete "township".
- 14 Page 42, line 12, delete "or".
- 15 Page 42, line 38, strike "township".
- 16 Page 42, line 38, delete "or".
- 17 Page 42, line 40, strike "township".
- 18 Page 42, line 40, delete "or".
- 19 Page 43, line 12, strike "township" and insert "**county**".
- 20 Page 43, line 12, delete "(if any) or".
- 21 Page 43, line 13, delete "the county assessor".
- 22 Page 43, line 13, strike "township".
- 23 Page 43, line 14, delete "or".
- 24 Page 43, delete lines 18 through 33, begin a new paragraph and
- 25 insert:
- 26 "SECTION 50. IC 6-1.1-5-9 IS AMENDED TO READ AS
- 27 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 9. Except as provided
- 28 in section 4(b) of this chapter, ~~for all civil townships in which in a~~
- 29 **county containing** a consolidated city, ~~is situated, the township county~~
- 30 assessor has the duties and authority described in sections 1 through 8
- 31 of this chapter. These duties and authority include effecting the transfer
- 32 of title to real property and preparing, maintaining, approving,
- 33 correcting, indexing, and publishing the list or record of, or description
- 34 of title to, real property. If a court renders a judgment for the partition
- 35 or transfer of real property located in ~~one (1) of these townships, a~~
- 36 **county containing a consolidated city**, the clerk of the court shall
- 37 deliver the transcript to the ~~township~~ **county** assessor."
- 38 Page 44, line 1, strike "township" and insert "**county**".

- 1 Page 44, line 2, delete ", or the county assessor if there is no
2 township assessor for".
- 3 Page 44, line 3, delete "the township,".
- 4 Page 44, line 9, strike "township" and insert "**county**".
- 5 Page 44, strike lines 11 through 19.
- 6 Page 44, line 21, strike "township" and insert "**county**".
- 7 Page 44, line 22, delete ", or the county assessor if there is no
8 township assessor for".
- 9 Page 44, line 23, delete "the township,".
- 10 Page 45, line 32, strike "Not later than May 15, each".
- 11 Page 45, line 33, delete "township assessor in the county (if any)".
- 12 Page 45, line 33, strike "shall prepare and".
- 13 Page 45, strike line 34.
- 14 Page 45, line 35, strike "for taxation in the township.".
- 15 Page 46, strike lines 24 through 26.
- 16 Page 46, line 27, strike "of the township".
- 17 Page 46, line 27, delete "(if any)".
- 18 Page 46, line 27, strike "in which the real property to be
19 demolished,".
- 20 Page 46, strike line 28.
- 21 Page 46, line 29, strike "(e)" and insert "**(d)**".
- 22 Page 46, line 33, strike "(f)" and insert "**(e)**".
- 23 Page 46, line 33, strike "township or".
- 24 Page 46, line 38, strike "(g)" and insert "**(f)**".
- 25 Page 48, line 9, strike "The county assessor shall forward".
- 26 Page 48, strike line 10.
- 27 Page 48, line 11, strike "county.".
- 28 Page 48, strike lines 16 through 17.
- 29 Page 48, line 18, delete "(if any).".
- 30 Page 48, line 18, strike "The township".
- 31 Page 48, line 18, delete "or county".
- 32 Page 48, line 18, strike "assessor shall forward the sales".
- 33 Page 48, strike lines 19 through 26.
- 34 Page 48, line 27, strike "(e)" and insert "**(d)**".
- 35 Page 48, line 30, strike "(f)" and insert "**(e)**".
- 36 Page 49, delete lines 4 through 11, begin a new paragraph and
37 insert:
38 "**(c)** The township assessor in a county containing a consolidated

- 1 city, or the county assessor ~~in any other county~~, shall:
- 2 (1) determine the penalty imposed under this section;
- 3 (2) assess the penalty to the party to a conveyance; and
- 4 (3) notify the party to the conveyance that the penalty is payable
- 5 not later than thirty (30) days after notice of the assessment."
- 6 Page 49, line 24, after "to the" insert "**county**".
- 7 Page 49, line 25, strike "township" and insert "**county**".
- 8 Page 49, line 25, delete ", or the county assessor if there".
- 9 Page 49, line 26, delete "is no township assessor for the township,".
- 10 Page 49, line 33, before "assessor" insert "**county**".
- 11 Page 49, line 33, strike "township" and insert "**county**".
- 12 Page 49, line 34, delete ", or the county assessor if there is no
- 13 township assessor for" and insert ".".
- 14 Page 49, line 35, delete "the township."
- 15 Page 49, line 35, after "Each" strike "township" and insert "**county**".
- 16 Page 49, line 35, delete "and the county".
- 17 Page 49, line 36, delete "assessor".
- 18 Page 50, line 1, strike "assessor of each".
- 19 Page 50, line 2, strike "township".
- 20 Page 50, line 2, delete "(if any)".
- 21 Page 50, line 2, strike "and".
- 22 Page 50, line 6, strike "township".
- 23 Page 50, line 6, delete "or".
- 24 Page 50, delete lines 7 through 24, begin a new paragraph and
- 25 insert:
- 26 "SECTION 61. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005,
- 27 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2008]: Sec. 24. ~~(a)~~ Each year ~~a township~~ **the county** assessor
- 29 shall:
- 30 (1) assess the fixed property ~~which that~~ as of the assessment date
- 31 of that year is:
- 32 ~~(1)~~ **(A)** owned or used by a public utility company; and
- 33 ~~(2)~~ **(B)** located in ~~the each~~ township ~~in the township assessor~~
- 34 serves. ~~county; and~~
- 35 ~~(b)~~ The township assessor shall determine the assessed value of
- 36 fixed property. The ~~A~~ township assessor shall certify the assessed
- 37 values to the county assessor on or before April ~~1~~ of the year of
- 38 assessment. However, in a county with an elected township assessor in

- 1 every township the township assessor shall certify the list to the
 2 department of local government finance. The county assessor shall
 3 review the assessed values and shall
 4 (2) certify the assessed values to the department of local
 5 government finance on or before April 10 of ~~the~~ **that** year. ~~of~~
 6 ~~assessment:~~".
- 7 Page 50, line 27, strike "township".
 8 Page 50, line 27, delete "or".
 9 Page 50, line 29, strike "township".
 10 Page 50, line 29, delete "or".
 11 Page 50, line 38, strike "appropriate township" and insert "**county**".
 12 Page 50, line 38, delete ", or the county assessor if there is".
 13 Page 50, line 39, delete "no township assessor for the township,".
 14 Page 51, line 5, before "assessor" strike "township" and insert
 15 "**county**".
- 16 Page 51, line 5, after "each" strike "township".
 17 Page 51, line 5, delete "(if any)".
 18 Page 51, line 5, strike "in a".
 19 Page 51, line 7, strike "township served by".
 20 Page 51, line 8, strike "the township assessor." and insert "**county**".
 21 Page 51, line 8, delete "The county assessor shall perform this duty".
 22 Page 51, delete lines 9 through 10.
 23 Page 51, line 22, strike "township assessor".
 24 Page 51, line 22, delete "(if any)".
 25 Page 51, line 23, delete ",".
 26 Page 51, line 32, strike "The county".
 27 Page 51, strike line 33.
 28 Page 51, line 34, delete "(if any)".
 29 Page 51, line 34, strike "all returns for tangible property made by the
 30 township".
- 31 Page 51, strike lines 35 through 36.
 32 Page 51, line 37, strike "township assessors".
 33 Page 52, line 19, strike "township".
 34 Page 52, line 19, delete "or".
 35 Page 52, line 34, strike "township".
 36 Page 52, line 34, delete "or".
 37 Page 53, line 12, strike "township".
 38 Page 53, line 12, delete "or".

- 1 Page 53, line 15, strike "township".
- 2 Page 53, line 15, delete "or".
- 3 Page 53, line 17, strike "township".
- 4 Page 53, line 17, delete "or".
- 5 Page 53, line 22, strike "township".
- 6 Page 53, line 22, delete "or".
- 7 Page 55, delete lines 7 through 11, begin a new paragraph and
- 8 insert:
- 9 "(c) On verification of the correctness of a property tax credit
- 10 application by the **assessors county assessor** of the ~~townships county~~
- 11 in which the inventory is located, the county auditor shall grant the
- 12 property tax credit."
- 13 Page 56, delete lines 17 through 32, begin a new paragraph and
- 14 insert:
- 15 "(e) An owner must file with an application for exemption of real
- 16 property under subsection (a) or section 5 of this chapter a copy of the
- 17 **township county** assessor's record kept under IC 6-1.1-4-25(a) that
- 18 shows the calculation of the assessed value of the real property for the
- 19 assessment date for which the exemption is claimed. ~~Upon receipt of~~
- 20 ~~the exemption application, the county assessor shall examine that~~
- 21 ~~record and determine if the real property for which the exemption is~~
- 22 ~~claimed is properly assessed. If the county assessor determines that the~~
- 23 ~~real property is not properly assessed, the county assessor shall direct~~
- 24 ~~the township assessor of the township in which the real property is~~
- 25 ~~located to:~~
- 26 (1) properly assess the real property; and
- 27 (2) notify the county assessor and county auditor of the proper
- 28 assessment."
- 29 Page 57, line 20, strike "township".
- 30 Page 57, line 20, delete "or".
- 31 Page 57, delete lines 37 through 40, begin a new paragraph and
- 32 insert:
- 33 "(e) On verification of an application by the **county assessor, of the**
- 34 **township in which the property is located**; the county auditor shall
- 35 make the deduction."
- 36 Page 58, line 14, strike "township".
- 37 Page 58, line 14, delete "or".
- 38 Page 58, delete lines 29 through 32, begin a new paragraph and

- 1 insert:
- 2 "(e) On verification of an application by the **county** assessor, ~~of the~~
- 3 ~~township in which the property is located~~, the county auditor shall
- 4 make the deduction."
- 5 Page 59, line 6, after "by the" insert "**county**".
- 6 Page 59, line 6, strike "township" and insert "**county**".
- 7 Page 59, line 7, delete "or the".
- 8 Page 59, delete line 8.
- 9 Page 61, line 2, after "The" strike "township" and insert "**county**".
- 10 Page 61, line 2, delete ", or the county assessor if there is no
- 11 township".
- 12 Page 61, line 3, delete "assessor for the township,".
- 13 Page 61, line 11, strike "township".
- 14 Page 61, line 11, delete "assessor, the".
- 15 Page 61, line 11, after "county assessor" delete ",,".
- 16 Page 61, line 31, after "by the" insert "**county**".
- 17 Page 61, line 32, strike "township" and insert "**county**".
- 18 Page 61, line 33, delete "or the county assessor if there is no
- 19 township assessor".
- 20 Page 61, line 34, delete "for the township,".
- 21 Page 62, line 11, after "by the" insert "**county**".
- 22 Page 62, line 11, strike "township" and insert "**county**".
- 23 Page 62, line 13, delete "or the county assessor if there is no
- 24 township assessor".
- 25 Page 62, line 14, delete "for the township,".
- 26 Page 62, line 34, strike "township".
- 27 Page 62, line 35, delete "assessor, the".
- 28 Page 62, line 35, after "county assessor" delete ",,".
- 29 Page 64, line 1, after "by the" insert "**county**".
- 30 Page 64, line 1, strike "township" and insert "**county**".
- 31 Page 64, line 2, delete "or the county assessor if there is no".
- 32 Page 64, line 3, delete "township assessor for the township,".
- 33 Page 65, line 21, before "assessor," strike "township" and insert
- 34 "**county**".
- 35 Page 65, line 21, delete ", or the county assessor if there is no
- 36 township".
- 37 Page 65, line 22, delete "assessor for the township,".
- 38 Page 66, line 9, before "assessor," strike "township" and insert

- 1 **"county"**.
- 2 Page 66, line 9, delete ", or the county assessor if there is no
- 3 township".
- 4 Page 66, line 10, delete "assessor for the township,".
- 5 Page 66, line 33, strike "township".
- 6 Page 66, line 33, delete "or".
- 7 Page 68, line 6, strike "township".
- 8 Page 68, line 6, delete "or".
- 9 Page 68, line 11, after "that the" strike "township" and insert
- 10 **"county"**.
- 11 Page 68, line 11, after "of the" strike "township" and insert
- 12 **"county"**.
- 13 Page 68, line 12, delete ", or the county assessor if there is no".
- 14 Page 68, line 13, delete "township assessor for the township,".
- 15 Page 68, line 16, strike "requesting" and insert **"filing a notice"**.
- 16 Page 68, line 16, strike "a preliminary conference".
- 17 Page 68, line 35, strike "township".
- 18 Page 68, line 35, delete "or".
- 19 Page 69, line 42, after "that the" strike "township" and insert
- 20 **"county"**.
- 21 Page 69, line 42, after "of the" strike "township" and insert
- 22 **"county"**.
- 23 Page 70, line 1, delete ", or the county assessor".
- 24 Page 70, line 2, delete "if there is no township assessor for the
- 25 township,".
- 26 Page 70, line 5, strike "requesting" and insert **"filing a notice"**.
- 27 Page 70, line 5, strike "a preliminary".
- 28 Page 70, line 6, strike "conference".
- 29 Page 71, line 4, before "assessor" strike "township" and insert
- 30 **"county"**.
- 31 Page 71, line 4, after "of the" strike "township" and insert **"county"**.
- 32 Page 71, line 7, delete ", or with the county assessor if there is no
- 33 township assessor" and insert ".".
- 34 Page 71, line 8, delete "for the township.".
- 35 Page 71, line 15, strike "township".
- 36 Page 71, line 15, delete "or".
- 37 Page 71, line 17, delete "The township assessor shall forward to".
- 38 Page 71, delete lines 18 through 19.

- 1 Page 72, line 4, strike "township assessor, or the".
- 2 Page 72, line 4, delete "if there is no".
- 3 Page 72, line 5, delete "township assessor for the township,".
- 4 Page 72, line 10, strike "township".
- 5 Page 72, line 10, strike "or".
- 6 Page 72, line 13, before "assessor or the" strike "township".
- 7 Page 72, line 13, before "the" strike "or".
- 8 Page 72, line 13, after "assessor. A" strike "township".
- 9 Page 72, line 13, before "a" strike "or".
- 10 Page 72, line 32, strike "township".
- 11 Page 72, line 33, before "the county" strike "or".
- 12 Page 72, line 34, strike "requesting" and insert "**filing a notice**".
- 13 Page 72, line 34, strike "a preliminary conference".
- 14 Page 72, line 35, strike "township".
- 15 Page 72, line 35, strike "or".
- 16 Page 72, line 36, strike "township".
- 17 Page 72, line 36, strike "or".
- 18 Page 73, line 14, after "by the" insert "**county**".
- 19 Page 73, line 15, strike "township" and insert "**county**".
- 20 Page 73, line 15, delete ", or by the county assessor" and insert ".".
- 21 Page 73, delete line 16.
- 22 Page 75, line 6, after "auditor;" insert "**or**".
- 23 Page 75, line 7, delete ";" and insert ".".
- 24 Page 75, line 7, strike "or".
- 25 Page 75, line 8, strike "(3) a township assessor".
- 26 Page 75, line 8, delete "(if any).".
- 27 Page 76, line 1, strike "township" and insert "**county**".
- 28 Page 76, line 1, delete ", or the".
- 29 Page 76, delete line 2.
- 30 Page 77, line 20, strike "township" and insert "**county**".
- 31 Page 77, line 20, delete ",".
- 32 Page 77, delete line 21.
- 33 Page 77, line 22, delete "township,".
- 34 Page 77, line 40, after "assessor" insert ",".
- 35 Page 77, line 40, strike "or the".
- 36 Page 77, line 41, strike "township assessor".
- 37 Page 77, line 41, delete "(if any),".
- 38 Page 78, line 13, strike "returned by the township assessors".

- 1 Page 78, line 13, delete "(if any)".
- 2 Page 78, line 13, strike "and as".
- 3 Page 78, delete lines 18 through 30.
- 4 Page 78, line 33, before "a" delete ",".
- 5 Page 78, line 33, strike "a township assessor".
- 6 Page 78, line 33, delete "(if any)".
- 7 Page 79, line 10, strike "township".
- 8 Page 79, line 10, delete "assessor (if any)".
- 9 Page 79, line 10, strike "and".
- 10 Page 79, line 10, delete "the".
- 11 Page 79, delete lines 27 through 42, begin a new paragraph and
- 12 insert:
- 13 "SECTION 95. IC 6-1.1-15-1, AS AMENDED BY P.L.1-2008,
- 14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 15 JULY 1, 2008]: Sec. 1. (a) A taxpayer may obtain a review by the
- 16 county board of a county ~~or township~~ official's action with respect to
- 17 **either or both of the following:**
- 18 (1) The assessment of the taxpayer's tangible property. ~~if the~~
- 19 ~~official's action requires the giving of notice to the taxpayer:~~
- 20 (2) **A deduction for which a review under this section is**
- 21 **authorized by any of the following:**
- 22 (A) **IC 6-1.1-12-25.5.**
- 23 (B) **IC 6-1.1-12-28.5.**
- 24 (C) **IC 6-1.1-12-35.5.**
- 25 (D) **IC 6-1.1-12.1-5.**
- 26 (E) **IC 6-1.1-12.1-5.3.**
- 27 (F) **IC 6-1.1-12.1-5.4.**
- 28 (b) At the time that notice **of an action referred to in subsection**
- 29 **(a)** is given to the taxpayer, the taxpayer shall also be informed in
- 30 writing of:
- 31 (1) the opportunity for a review under this section, including a
- 32 **preliminary informal** meeting under ~~subsection (h)~~ **subsection**
- 33 **(h)(2)** with the county ~~or township~~ official referred to in this
- 34 subsection; and
- 35 (2) the procedures the taxpayer must follow in order to obtain a
- 36 review under this section.
- 37 ~~(b)~~ **(c)** In order to obtain a review of an assessment **or deduction**
- 38 effective for the assessment date to which the notice referred to in

1 ~~subsection (a)~~ **subsection (b)** applies, the taxpayer must file a notice in
 2 writing with the county ~~or township~~ official referred to in subsection (a)
 3 not later than forty-five (45) days after the date of the notice referred
 4 to in ~~subsection (a)~~: **subsection (b)**.

5 ~~(c)~~ **(d)** A taxpayer may obtain a review by the county board of the
 6 assessment of the taxpayer's tangible property effective for an
 7 assessment date for which a notice of assessment is not given as
 8 described in ~~subsection (a)~~: **subsection (b)**. To obtain the review, the
 9 taxpayer must file a notice in writing with the ~~township~~ **county**
 10 assessor. ~~of the township in which the property is subject to~~
 11 ~~assessment~~. The right of a taxpayer to obtain a review under this
 12 subsection for an assessment date for which a notice of assessment is
 13 not given does not relieve an assessing official of the duty to provide
 14 the taxpayer with the notice of assessment as otherwise required by this
 15 article. For an assessment date in a year before 2009, the notice must
 16 be filed on or before May 10 of the year. For an assessment date in a
 17 year after 2008, the notice must be filed not later than the later of:

18 (1) May 10 of the year; or

19 (2) forty-five (45) days after the date of the statement mailed by
 20 the county auditor under IC 6-1.1-17-3(b).

21 ~~(d)~~ **(e)** A change in an assessment made as a result of a notice for
 22 review filed by a taxpayer under ~~subsection (c)~~ **subsection (d)** after the
 23 time prescribed in ~~subsection (c)~~ **subsection (d)** becomes effective for
 24 the next assessment date. A change in an assessment made as a result
 25 of a notice for review filed by a taxpayer under ~~subsection (b) or (c)~~
 26 **subsection (c) or (d)** remains in effect from the assessment date for
 27 which the change is made until the next assessment date for which the
 28 assessment is changed under this article.

29 ~~(e)~~ **(f)** The written notice filed by a taxpayer under ~~subsection (b) or~~
 30 ~~(c)~~ **subsection (c) or (d)** must include the following information:

31 (1) The name of the taxpayer.

32 (2) The address and parcel or key number of the property.

33 (3) The address and telephone number of the taxpayer.

34 **(g) The filing of a notice under subsection (c) or (d):**

35 **(1) initiates a review under this section; and**

36 **(2) constitutes a request by the taxpayer for a preliminary**
 37 **informal meeting with the county official referred to in**
 38 **subsection (a).**

1 ~~(f)~~ **(h)** A county or ~~township~~ official who receives a notice for
 2 review filed by a taxpayer under ~~subsection (b) or (c)~~ **subsection (c) or**
 3 **(d)** shall:

- 4 **(1)** immediately forward the notice to the county board; **and**
 5 **(2) attempt to hold a preliminary informal meeting with the**
 6 **taxpayer to resolve as many issues as possible by:**
- 7 **(A) discussing the specifics of the taxpayer's assessment or**
 8 **deduction;**
 9 **(B) reviewing the taxpayer's property record card;**
 10 **(C) explaining to the taxpayer how the assessment or**
 11 **deduction was determined;**
 12 **(D) providing to the taxpayer information about the**
 13 **statutes, rules, and guidelines that govern the**
 14 **determination of the assessment or deduction;**
 15 **(E) noting and considering objections of the taxpayer;**
 16 **(F) considering all errors alleged by the taxpayer; and**
 17 **(G) otherwise educating the taxpayer about:**
 18 **(i) the taxpayer's assessment or deduction;**
 19 **(ii) the assessment or deduction process; and**
 20 **(iii) the assessment or deduction appeal process.**

21 **(i) Not later than ten (10) days after the informal preliminary**
 22 **meeting, the county official referred to in subsection (a) shall**
 23 **forward to the county auditor and the county board the results of**
 24 **the conference on a form prescribed by the department of local**
 25 **government finance that must be completed and signed by the**
 26 **taxpayer and the official. The form must indicate the following:**

- 27 **(1) If the taxpayer and the official agree on the resolution of**
 28 **all assessment or deduction issues in the review, a statement**
 29 **of:**
- 30 **(A) those issues; and**
 31 **(B) the assessed value of the tangible property or the**
 32 **amount of the deduction that results from the resolution of**
 33 **those issues in the manner agreed to by the taxpayer and**
 34 **the official.**
- 35 **(2) If the taxpayer and the official do not agree on the**
 36 **resolution of all assessment or deduction issues in the review:**
- 37 **(A) a statement of those issues; and**
 38 **(B) identification of:**

1 (i) the issues on which the taxpayer and the official
2 agree; and

3 (iii) the issues on which the taxpayer and the official
4 disagree.

5 (j) If the county board receives a form referred to in subsection
6 (i)(1) before the hearing scheduled under subsection (k):

7 (1) the county board shall cancel the hearing;

8 (2) the county official referred to in subsection (a) shall give
9 notice to the taxpayer, the county board, the county assessor,
10 and the county auditor of the assessment or deduction in the
11 amount referred to in subsection (i)(1)(B); and

12 (3) if the matter in issue is the assessment of tangible
13 property, the county board may reserve the right to change
14 the assessment under IC 6-1.1-13.

15 ~~(g)~~ (k) If:

16 (1) subsection (i)(2) applies; or

17 (2) the county board does not receive a form referred to in
18 subsection (i) not later than one hundred twenty (120) days
19 after the date of the notice for review filed by the taxpayer
20 under subsection (c) or (d);

21 the county board shall hold a hearing on a review under this subsection
22 not later than one hundred eighty (180) days after the date of ~~the~~ **that**
23 notice. ~~for review filed by the taxpayer under subsection (b) or (c).~~ The
24 county board shall, by mail, give notice of the date, time, and place
25 fixed for the hearing to the taxpayer and the county ~~or township~~ official
26 with whom the taxpayer filed the notice for review. The taxpayer and
27 the county ~~or township~~ official with whom the taxpayer filed the notice
28 for review are parties to the proceeding before the county board. **The**
29 **county assessor is recused from any action the county board takes**
30 **with respect to an assessment determination by the county**
31 **assessor.**

32 ~~(h)~~ Before the county board holds the hearing required under
33 subsection ~~(g)~~, the taxpayer may request a meeting by filing a written
34 request with the county or township official with whom the taxpayer
35 filed the notice for review to:

36 ~~(1)~~ attempt to resolve as many issues under review as possible;
37 and

38 ~~(2)~~ seek a joint recommendation for settlement of some or all of

1 the issues under review.
 2 A county or township official who receives a meeting request under
 3 this subsection before the county board hearing shall meet with the
 4 taxpayer. The taxpayer and the county or township official shall present
 5 a joint recommendation reached under this subsection to the county
 6 board at the hearing required under subsection (g). The county board
 7 may adopt or reject the recommendation in whole or in part.

8 ~~(i)~~ **(I)** At the hearing required under ~~subsection (g)~~: **subsection (k)**:
 9 (1) the taxpayer may present the taxpayer's reasons for
 10 disagreement with the assessment **or deduction**; and

11 (2) the county ~~or township~~ official with whom the taxpayer filed
 12 the notice for review must present:

13 (A) the basis for the assessment **or deduction** decision; and

14 (B) the reasons the taxpayer's contentions should be denied.

15 ~~(j)~~ **(m)** **The county official referred to in subsection (a) may not**
 16 **require the taxpayer to provide documentary evidence at the**
 17 **preliminary informal meeting under subsection (h).** The county
 18 board may not require a taxpayer to file documentary evidence or
 19 summaries of statements of testimonial evidence before the hearing
 20 required under ~~subsection (g)~~: **subsection (k)**. If the action for which
 21 a taxpayer seeks review under this section is the assessment of tangible
 22 property, the taxpayer is not required to have an appraisal of the
 23 property in order to do the following:

24 (1) Initiate the review.

25 (2) Prosecute the review.

26 ~~(k)~~ **(n)** **Regardless of whether the county board adopts a**
 27 **recommendation under subsection (h),** The county board shall prepare
 28 a written decision resolving all of the issues under review. The county
 29 board shall, by mail, give notice of its determination not later than one
 30 hundred twenty (120) days after the hearing under ~~subsection (g)~~
 31 **subsection (k)** to the taxpayer, **the county official referred to in**
 32 **subsection (a)**, the county assessor, and the ~~township assessor~~: **county**
 33 **auditor.**

34 ~~(l)~~ **(o)** If the maximum time elapses:

35 (1) under ~~subsection (g)~~ **subsection (k)** for the county board to
 36 hold a hearing; or

37 (2) under ~~subsection (k)~~ **subsection (n)** for the county board to
 38 give notice of its determination;

- 1 the taxpayer may initiate a proceeding for review before the Indiana
 2 board by taking the action required by section 3 of this chapter at any
 3 time after the maximum time elapses."
- 4 Delete page 80.
- 5 Page 81, delete lines 1 through 39.
- 6 Page 82, line 8, before "the" delete ",".
- 7 Page 82, line 8, strike "the".
- 8 Page 82, line 8, strike "township assessor".
- 9 Page 82, line 8, delete "(if any)".
- 10 Page 83, line 15, after "auditor," insert "**and**".
- 11 Page 83, line 15, after "county assessor" delete "," and insert ".".
- 12 Page 83, line 15, strike "and the township assessor".
- 13 Page 83, line 15, delete "(if any)".
- 14 Page 84, line 14, strike "township" and insert "**county**".
- 15 Page 84, line 14, delete "(if any)".
- 16 Page 84, line 15, delete "or county assessor".
- 17 Page 84, line 24, strike "(1) A township".
- 18 Page 84, line 24, delete "assessor (if any)".
- 19 Page 84, line 24, strike "must".
- 20 Page 84, strike lines 25 through 31.
- 21 Page 84, line 32, strike "(2) A county assessor" and insert "**(1) An**
 22 **assessing official**".
- 23 Page 85, line 1, strike "(3)" and insert "**(2)**".
- 24 Page 85, line 23, strike "(a)(3)" and insert "**(a)(2)**".
- 25 Page 85, line 35, strike "township assessor, or the".
- 26 Page 85, line 35, delete "if there is no township".
- 27 Page 85, line 36, delete "assessor for the township,".
- 28 Page 85, line 37, strike "township".
- 29 Page 85, line 37, strike "or".
- 30 Page 86, between lines 4 and 5, begin a new paragraph and insert:
 31 "SECTION 102. IC 6-1.1-17-1, AS AMENDED BY P.L.154-2006,
 32 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2008]: Sec. 1. (a) On or before August 1 of each year, the
 34 county auditor shall send a certified statement, under the seal of the
 35 board of county commissioners, to the fiscal officer of each political
 36 subdivision of the county and the department of local government
 37 finance. The statement shall contain:
 38 (1) information concerning the assessed valuation in the political

- 1 subdivision for the next calendar year;
- 2 (2) an estimate of the taxes to be distributed to the political
- 3 subdivision during the last six (6) months of the current calendar
- 4 year;
- 5 (3) the current assessed valuation as shown on the abstract of
- 6 charges;
- 7 (4) the average growth in assessed valuation in the political
- 8 subdivision over the preceding three (3) budget years, excluding
- 9 years in which a general reassessment occurs, determined
- 10 according to procedures established by the department of local
- 11 government finance;
- 12 (5) the amount of the political subdivision's assessed valuation
- 13 reduction determined under section 0.5(d) of this chapter;
- 14 **(6) for counties with taxing units that cross into or intersect**
- 15 **with other counties, the assessed valuation as shown on the**
- 16 **most current abstract of property; and**
- 17 ~~(6)~~ (7) any other information at the disposal of the county auditor
- 18 that might affect the assessed value used in the budget adoption
- 19 process.
- 20 (b) The estimate of taxes to be distributed shall be based on:
- 21 (1) the abstract of taxes levied and collectible for the current
- 22 calendar year, less any taxes previously distributed for the
- 23 calendar year; and
- 24 (2) any other information at the disposal of the county auditor
- 25 which might affect the estimate.
- 26 (c) The fiscal officer of each political subdivision shall present the
- 27 county auditor's statement to the proper officers of the political
- 28 subdivision.
- 29 (d) Subject to subsection (e) and except as provided in subsection
- 30 (f), after the county auditor sends a certified statement under subsection
- 31 (a) or an amended certified statement under this subsection with
- 32 respect to a political subdivision and before the department of local
- 33 government finance certifies its action with respect to the political
- 34 subdivision under section 16(f) of this chapter, the county auditor may
- 35 amend the information concerning assessed valuation included in the
- 36 earlier certified statement. The county auditor shall send a certified
- 37 statement amended under this subsection, under the seal of the board
- 38 of county commissioners, to:

1 (1) the fiscal officer of each political subdivision affected by the
2 amendment; and

3 (2) the department of local government finance.

4 (e) Except as provided in subsection (g), before the county auditor
5 makes an amendment under subsection (d), the county auditor must
6 provide an opportunity for public comment on the proposed
7 amendment at a public hearing. The county auditor must give notice of
8 the hearing under IC 5-3-1. If the county auditor makes the amendment
9 as a result of information provided to the county auditor by an assessor,
10 the county auditor shall give notice of the public hearing to the
11 assessor.

12 (f) Subsection (d) does not apply to an adjustment of assessed
13 valuation under IC 36-7-15.1-26.9(d).

14 (g) The county auditor is not required to hold a public hearing under
15 subsection (e) if:

16 (1) the amendment under subsection (d) is proposed to correct a
17 mathematical error made in the determination of the amount of
18 assessed valuation included in the earlier certified statement;

19 (2) the amendment under subsection (d) is proposed to add to the
20 amount of assessed valuation included in the earlier certified
21 statement assessed valuation of omitted property discovered after
22 the county auditor sent the earlier certified statement; or

23 (3) the county auditor determines that the amendment under
24 subsection (d) will not result in an increase in the tax rate or tax
25 rates of the political subdivision.

26 SECTION 103. IC 6-1.1-17-3, AS AMENDED BY P.L.219-2007,
27 SECTION 49, AND AS AMENDED BY P.L.224-2007, SECTION 5,
28 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) The proper officers of a
30 political subdivision shall formulate its estimated budget and its
31 proposed tax rate and tax levy on the form prescribed by the
32 department of local government finance and approved by the state
33 board of accounts. The political subdivision shall give notice by
34 publication to taxpayers of:

35 (1) the estimated budget;

36 (2) the estimated maximum permissible levy;

37 (3) the current and proposed tax levies of each fund; and

38 (4) the amounts of excessive levy appeals to be requested.

1 In the notice, the political subdivision shall also state the time and
 2 place at which a public hearing will be held on these items. The notice
 3 shall be published twice in accordance with IC 5-3-1 with the first
 4 publication at least ten (10) days before the date fixed for the public
 5 hearing. Beginning in 2009, the duties required by this subsection must
 6 be completed before August 10 of the calendar year. A political
 7 subdivision shall provide the estimated budget and levy information
 8 required for the notice under subsection (b) to the county auditor on the
 9 schedule determined by the department of local government finance.

10 (b) Beginning in 2009, before August 10 of a calendar year, the
 11 county auditor shall mail to the last known address of each person
 12 liable for any property taxes, as shown on the tax duplicate, or to the
 13 last known address of the most recent owner shown in the transfer
 14 book, a statement that includes:

15 (1) the assessed valuation as of the assessment date in the current
 16 calendar year of tangible property on which the person will be
 17 liable for property taxes first due and payable in the immediately
 18 succeeding calendar year and notice to the person of the
 19 opportunity to appeal the assessed valuation under
 20 ~~IC 6-1.1-15-1(b); IC 6-1.1-15-1(c);~~ **IC 6-1.1-15-1.**

21 (2) the amount of property taxes for which the person will be
 22 liable to each political subdivision on the tangible property for
 23 taxes first due and payable in the immediately succeeding
 24 calendar year, taking into account all factors that affect that
 25 liability, including:

26 (A) the estimated budget and proposed tax rate and tax levy
 27 formulated by the political subdivision under subsection (a);

28 (B) any deductions or exemptions that apply to the assessed
 29 valuation of the tangible property;

30 (C) any credits that apply in the determination of the tax
 31 liability; and

32 (D) the county auditor's best estimate of the effects on the tax
 33 liability that might result from actions of:

34 (i) the county board of tax adjustment (*before January 1,*
 35 *2009*) or the county board of tax and capital projects review
 36 (*after December 31, 2008*); or

37 (ii) the department of local government finance;

38 (3) a prominently displayed notation that:

- 1 (A) the estimate under subdivision (2) is based on the best
 2 information available at the time the statement is mailed; and
 3 (B) based on various factors, including potential actions by:
 4 (i) the county board of tax adjustment (*before January 1,*
 5 *2009) or the county board of tax and capital projects review*
 6 *(after December 31, 2008); or*
 7 (ii) the department of local government finance;
 8 it is possible that the tax liability as finally determined will
 9 differ substantially from the estimate;
- 10 (4) comparative information showing the amount of property
 11 taxes for which the person is liable to each political subdivision
 12 on the tangible property for taxes first due and payable in the
 13 current year; and
 14 (5) the date, time, and place at which the political subdivision will
 15 hold a public hearing on the political subdivision's estimated
 16 budget and proposed tax rate and tax levy as required under
 17 subsection (a).
- 18 (c) The department of local government finance shall:
 19 (1) prescribe a form for; and
 20 (2) provide assistance to county auditors in preparing;
 21 statements under subsection (b). Mailing the statement described in
 22 subsection (b) to a mortgagee maintaining an escrow account for a
 23 person who is liable for any property taxes shall not be construed as
 24 compliance with subsection (b).
- 25 (d) The board of directors of a solid waste management district
 26 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 27 conduct the public hearing required under subsection (a):
 28 (1) in any county of the solid waste management district; and
 29 (2) in accordance with the annual notice of meetings published
 30 under IC 13-21-5-2.
- 31 (e) The trustee of each township in the county shall estimate the
 32 amount necessary to meet the cost of township assistance in the
 33 township for the ensuing calendar year. The township board shall adopt
 34 with the township budget a tax rate sufficient to meet the estimated cost
 35 of township assistance. The taxes collected as a result of the tax rate
 36 adopted under this subsection are credited to the township assistance
 37 fund.
- 38 (f) A county shall adopt with the county budget and the department

1 of local government finance shall certify under section 16 of this
 2 chapter a tax rate sufficient to raise the levy necessary to pay the
 3 following:

4 (1) The cost of child services (as defined in IC 12-19-7-1) of the
 5 county payable from the family and children's fund.

6 (2) The cost of children's psychiatric residential treatment
 7 services (as defined in IC 12-19-7.5-1) of the county payable from
 8 the children's psychiatric residential treatment services fund.

9 A budget, tax rate, or tax levy adopted by a county fiscal body or
 10 approved or modified by a county board of tax adjustment that is less
 11 than the levy necessary to pay the costs described in subdivision (1) or
 12 (2) shall not be treated as a final budget, tax rate, or tax levy under
 13 section 11 of this chapter."

14 Page 88, line 14, strike "township assessors in the county".

15 Page 88, line 14, delete "(if any)".

16 Page 88, line 14, after "any)," strike "the".

17 Page 88, line 15, strike "township assessors".

18 Page 88, line 15, delete "(if any)".

19 Page 88, line 15, strike "and the county assessor, or the".

20 Page 88, line 22, strike "township or".

21 Page 91, line 22, strike "and".

22 Page 91, line 22, delete "the".

23 Page 91, line 23, strike "township assessors".

24 Page 91, line 23, delete "(if any)".

25 Page 91, line 26, strike "and".

26 Page 91, line 26, after "and" delete "the".

27 Page 91, line 26, strike "township".

28 Page 91, line 27, strike "assessors".

29 Page 91, line 27, delete "(if any)".

30 Page 91, line 28, delete "assessor or".

31 Page 91, line 28, strike "assessors" and insert "**county assessor**".

32 Page 92, line 38, strike "township" and insert "**county**".

33 Page 92, line 38, delete "or the".

34 Page 92, delete line 39.

35 Page 92, line 40, delete "township,".

36 Page 95, line 30, after "(1) the" insert "**county**".

37 Page 95, line 30, strike "township" and insert "**county**".

38 Page 95, line 30, delete "," and insert ";".

- 1 Page 95, delete lines 31 through 32.
- 2 Page 96, line 6, after "(4) the" insert "**county**".
- 3 Page 96, line 6, strike "township" and insert "**county**".
- 4 Page 96, line 6, delete "," and insert ".".
- 5 Page 96, delete lines 7 through 8.
- 6 Page 96, line 38, after "(4) the" insert "**county**".
- 7 Page 96, line 38, strike "township" and insert "**county**".
- 8 Page 96, line 38, delete "," and insert ";".
- 9 Page 96, delete line 39.
- 10 Page 96, line 40, delete "township;".
- 11 Page 97, line 21, after "(5) the" insert "**county**".
- 12 Page 97, line 21, strike "township" and insert "**county**".
- 13 Page 97, line 21, delete "," and insert ";".
- 14 Page 97, delete line 22.
- 15 Page 97, line 23, delete "township;".
- 16 Page 99, between lines 19 and 20, begin a new paragraph and insert:
- 17 "SECTION 109. IC 6-1.1-31.5-2, AS AMENDED BY
- 18 P.L.228-2005, SECTION 25, IS AMENDED TO READ AS
- 19 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) Subject to section
- 20 3.5(e) of this chapter, the department shall adopt rules under IC 4-22-2
- 21 to prescribe computer specification standards and for the certification
- 22 of:
- 23 (1) computer software;
- 24 (2) software providers;
- 25 (3) computer service providers; and
- 26 (4) computer equipment providers.
- 27 (b) The rules of the department shall provide for:
- 28 (1) the effective and efficient administration of assessment laws;
- 29 (2) the prompt updating of assessment data;
- 30 (3) the administration of information contained in the sales
- 31 disclosure form, as required under IC 6-1.1-5.5; and
- 32 (4) other information necessary to carry out the administration of
- 33 the property tax assessment laws.
- 34 (c) After ~~December 31, 1998~~, **June 30, 2008**, subject to section
- 35 3.5(e) of this chapter a county:
- 36 (1) may contract only for computer software and with software
- 37 providers, computer service providers, and equipment providers
- 38 that are certified by the department under the rules described in

- 1 subsection (a); **and**
- 2 **(2) may enter into a contract referred to in subdivision (1)**
- 3 **only if the department is a party to the contract.**
- 4 (d) The initial rules under this section must be adopted under
- 5 ~~IC 4-22-2 before January 1, 1998.~~
- 6 Page 100, line 20, reset in roman "before".
- 7 Page 100, line 20, after "2006," insert "**December 31, 2008,**".
- 8 Page 100, line 22, after "(1)" insert "**a single state-designed**
- 9 **software system to provide**".
- 10 Page 100, line 23, strike "among" and insert "**for**".
- 11 Page 101, strike lines 16 through 18.
- 12 Page 102, delete lines 26 through 42.
- 13 Page 103, delete lines 1 through 3.
- 14 Page 107, line 38, strike "township".
- 15 Page 107, line 39, strike "assessor's assessment or a".
- 16 Page 108, line 7, strike "township assessor or".
- 17 Page 108, delete line 42.
- 18 Page 109, line 1, strike "(3)" and insert "**(2)**".
- 19 Page 109, line 2, strike "(4)" and insert "**(3)**".
- 20 Page 109, line 4, strike "(5)" and insert "**(4)**".
- 21 Page 110, line 27, strike "and the assessor of each township".
- 22 Page 110, line 27, delete "(if any),".
- 23 Page 112, line 1, strike "appropriate township" and insert "**county**".
- 24 Page 112, line 2 delete ", or the county assessor if there is no
- 25 township assessor for".
- 26 Page 112, line 3, delete "the township,".
- 27 Page 112, line 31, strike "township".
- 28 Page 112, line 31, delete "or".
- 29 Page 113, line 23, delete "township" and insert "**county**".
- 30 Page 113, line 24, delete "or the county".
- 31 Page 113, line 25, delete "assessor,".
- 32 Page 113, line 29, strike "township" and insert "**county**".
- 33 Page 113, line 30, delete ", or the county assessor if there is no
- 34 township assessor for".
- 35 Page 113, line 31, delete "the township,".
- 36 Page 113, between lines 35 and 36, begin a new paragraph and
- 37 insert:
- 38 "SECTION 130. IC 6-1.1-37-10.7, AS ADDED BY P.L.67-2006,

1 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2008]: Sec. 10.7. (a) For purposes of this section, "immediate
3 family member of the taxpayer" means an individual who:

- 4 (1) is the spouse, child, stepchild, parent, or stepparent of the
5 taxpayer, including adoptive relationships; and
6 (2) resides in the taxpayer's home.

7 (b) The county treasurer shall do the following:

- 8 (1) Waive the penalty imposed under section 10(a) of this chapter
9 if the taxpayer or the taxpayer's representative:

10 (A) petitions the county treasurer to waive the penalty not later
11 than thirty (30) days after the due date of the installment
12 subject to the penalty; and

13 (B) files with the petition written proof that during the seven
14 (7) day period ending on the installment due date the taxpayer
15 or an immediate family member of the taxpayer died.

- 16 (2) Give written notice to the taxpayer or the taxpayer's
17 representative by mail of the treasurer's determination on the
18 petition not later than thirty (30) days after the petition is filed
19 with the treasurer.

20 (c) The department of local government finance shall prescribe:

- 21 (1) the form of the petition; and
22 (2) the type of written proof;

23 required under subsection (b).

24 (d) A taxpayer or a taxpayer's representative may appeal a
25 determination of the county treasurer under subsection (b) to deny a
26 penalty waiver by **filing a notice** in writing ~~a preliminary conference~~
27 with the treasurer not more than forty-five (45) days after the treasurer
28 gives the taxpayer or the taxpayer's representative notice of the
29 determination. An appeal initiated under this subsection is processed
30 and determined in the same manner that an appeal is processed and
31 determined under IC 6-1.1-15."

32 Page 114, line 7, strike "township".

33 Page 114, line 7, delete "or".

34 Page 115, line 5, after "by the" insert "**county**".

35 Page 115, line 5, strike "township" and insert "**county**".

36 Page 115, line 6, delete "or the county assessor if there is no
37 township assessor for".

38 Page 115, line 7, delete "the township,".

- 1 Page 115, line 24, strike "township" and insert "**county**".
- 2 Page 115, line 24, delete ", or the county assessor if there is no".
- 3 Page 115, line 25, delete "township assessor for the township,".
- 4 Page 115, line 38, after "(1) the" insert "**county**".
- 5 Page 115, line 38, strike "township" and insert "**county**".
- 6 Page 115, line 39, delete "," and insert ";".
- 7 Page 115, line 39, delete "or the county assessor if there is no
- 8 township assessor".
- 9 Page 115, delete line 40.
- 10 Page 116, line 17, after "(D) the" insert "**county**".
- 11 Page 116, line 17, strike "township" and insert "**county**".
- 12 Page 116, line 18, delete ", or the county assessor if there is no
- 13 township" and insert ";".
- 14 Page 116, line 19, delete "assessor for the township;".
- 15 Page 116, line 31, after "(4) the" insert "**county**".
- 16 Page 116, line 31, strike "township" and insert "**county**".
- 17 Page 116, line 32, delete ", or the county assessor if there is no
- 18 township assessor" and insert ";".
- 19 Page 116, delete line 33.
- 20 Page 117, line 12, after "(5) the" insert "**county**".
- 21 Page 117, line 12, strike "township" and insert "**county**".
- 22 Page 117, line 13, delete ", or the county assessor if there is no
- 23 township assessor" and insert ";".
- 24 Page 117, delete line 14.
- 25 Page 119, line 19, strike "the township assessor".
- 26 Page 119, line 19, delete "(if any),".
- 27 Page 121, line 13, strike "township" and insert "**county**".
- 28 Page 121, line 13, delete ", or the county assessor if there is no".
- 29 Page 121, line 14, delete "township assessor for the township,".
- 30 Page 121, line 18, strike "township".
- 31 Page 121, line 18, delete "or".
- 32 Page 121, line 20, strike "township".
- 33 Page 121, line 20, delete "or".
- 34 Page 124, line 23, strike "township assessors".
- 35 Page 124, line 23, delete "(if any)".
- 36 Page 124, line 23, strike "and".
- 37 Page 126, line 13, strike "(2) A township assessor.".
- 38 Page 126, line 14, strike "(3)" and insert "**(2)**".

- 1 Page 126, line 15, delete "or township".
- 2 Page 126, line 36, after "if the" insert "**county**".
- 3 Page 126, line 36, strike "of the county".
- 4 Page 126, line 36, strike "township" and insert "**county**".
- 5 Page 126, line 36, delete "(if ".
- 6 Page 126, line 37, delete "any)".
- 7 Page 130, line 12, strike "township assessor".
- 8 Page 130, line 12, delete "(if any)".
- 9 Page 130, line 12, strike "or the".
- 10 Page 131, line 35, strike "township assessor".
- 11 Page 131, line 35, delete "(if ".
- 12 Page 131, line 36, delete "any)".
- 13 Page 131, line 36, strike "or the".
- 14 Page 132, between lines 6 and 7, begin a new paragraph and insert:
- 15 "SECTION 144. IC 34-17-2-1 IS AMENDED TO READ AS
- 16 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. **(a)** An information
- 17 described in IC 34-17-1-1 may be filed:
- 18 (1) by the prosecuting attorney in the circuit court of the proper
- 19 county, upon the prosecuting attorney's own relation, whenever
- 20 the prosecuting attorney:
- 21 (A) determines it to be the prosecuting attorney's duty to do so;
- 22 or
- 23 (B) is directed by the court or other competent authority; or
- 24 (2) by any other person on the person's own relation, whenever
- 25 the person claims an interest in the office, franchise, or
- 26 corporation that is the subject of the information.
- 27 **(b) The prosecuting attorney shall file an information in the**
- 28 **circuit court of the county against the county assessor under**
- 29 **IC 34-17-1-1(2) if the board of county commissioners adopts an**
- 30 **ordinance under IC 6-1.1-4-31(f)."**
- 31 Page 132, line 37, strike "township".
- 32 Page 132, line 38, delete "assessor, or the".
- 33 Page 132, line 38, delete "if there is no township assessor for".
- 34 Page 132, line 39, delete "the township,".
- 35 Page 133, line 16, strike "and township assessor".
- 36 Page 133, line 16, delete "(if any)".
- 37 Page 133, line 17, delete "or".
- 38 Page 133, line 18, delete "assessor's".

- 1 Page 133, line 40, strike "township".
- 2 Page 133, line 41, before "(if" strike "assessor".
- 3 Page 133, line 41, delete "(if any)".
- 4 Page 134, line 35, strike "township".
- 5 Page 134, line 36, delete "assessor, or the".
- 6 Page 134, line 36, delete "if there is no township".
- 7 Page 134, line 37, delete "assessor for the township,".
- 8 Page 135, between lines 7 and 8, begin a new paragraph and insert:
- 9 "SECTION 149. IC 36-2-7-13 IS AMENDED TO READ AS
- 10 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 13. The county fiscal
- 11 body may grant to the county assessor, in addition to the compensation
- 12 fixed under IC 36-2-5, a per diem for each day that the assessor is
- 13 engaged in general reassessment activities. ~~including service on the~~
- 14 ~~county land valuation commission.~~ This section applies regardless of
- 15 whether professional assessing services are provided under a contract
- 16 to one (1) or more townships in the county.
- 17 SECTION 150. IC 36-2-15-3 IS AMENDED TO READ AS
- 18 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. **(a) Subject to**
- 19 **subsection (b)**, the assessor shall keep ~~his~~ **the assessor's** office in a
- 20 building provided at the county seat by the county executive. ~~He~~ **The**
- 21 **assessor** shall keep ~~his~~ **the** office open for business during regular
- 22 business hours on every day of the year except Sundays and legal
- 23 holidays. However, ~~he~~ **the assessor** may close ~~his~~ **the** office on days
- 24 specified by the county executive according to custom and practice of
- 25 the county.
- 26 **(b) After June 30, 2008, the county assessor may establish one**
- 27 **(1) or more satellite offices in the county."**
- 28 Page 135, line 19, after "IC 6-1.1" insert ".".
- 29 Page 135, line 19, delete "in a township that is not served by a
- 30 township".
- 31 Page 135, delete line 20.
- 32 Page 136, between lines 31 and 32, begin a new paragraph and
- 33 insert:
- 34 "SECTION 152. IC 36-2-16-8 IS AMENDED TO READ AS
- 35 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 8. **(a)** The county
- 36 assessor may appoint the number of full-time or part-time deputies and
- 37 employees authorized by the county fiscal body.
- 38 **(b) After June 30, 2009, an employee of the county assessor who**

- 1 **performs real property assessing duties must hold a level two or**
 2 **level three certification under IC 6-1.1-35.5."**
- 3 Page 136, line 37, strike "township" and insert "**county**".
- 4 Page 136, line 38, after "assessor" insert ".".
- 5 Page 136, line 38, delete "(if any)".
- 6 Page 138, line 11, strike "township".
- 7 Page 138, line 12, delete "assessor, or the".
- 8 Page 138, line 12, delete "if there is no township".
- 9 Page 138, line 13, delete "assessor for the township,".
- 10 Page 139, line 37, strike "township".
- 11 Page 139, line 38, delete "assessor, or the".
- 12 Page 139, line 38, delete "if there is no township assessor for".
- 13 Page 139, line 39, delete "the township,".
- 14 Page 140, line 20, strike "township assessor".
- 15 Page 140, line 20, delete "(if any),".
- 16 Page 140, line 20, after "officer" delete ",".
- 17 Page 141, line 12, delete "township" and insert "**county**".
- 18 Page 141, line 13, delete "township" and insert "**county**".
- 19 Page 141, line 13, delete ", or the county assessor" and insert ".".
- 20 Page 141, delete line 14.
- 21 Page 142, line 21, after "deputy" delete "," and insert "**or**".
- 22 Page 142, line 21, after "employee" delete ",".
- 23 Page 142, line 21, strike "or a technical".
- 24 Page 142, line 22, strike " adviser that assists" and insert "**of**".
- 25 Page 143, between lines 25 and 26, begin a new paragraph and
 26 insert:
 27 "SECTION 161. IC 36-6-8-5 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 5. (a) When performing
 29 the real property reassessment duties prescribed by IC 6-1.1-4, a
 30 township assessor may receive per diem compensation, in addition to
 31 salary, at a rate fixed by the county fiscal body, for each day that ~~he~~ **the**
 32 **assessor** is engaged in reassessment activities. ~~including service on the~~
 33 ~~county land valuation commission.~~
- 34 (b) Subsection (a) applies regardless of whether professional
 35 assessing services are provided to a township under contract."
- 36 Page 144, delete lines 26 through 32, begin a new paragraph and
 37 insert:
 38 "(b) For purposes of giving notice to the interested parties who are

- 1 owners, the records in the bound volumes of the recent real estate tax
 2 assessment records as the records appear in
 3 ~~(1) the offices of the township assessors; or~~
 4 ~~(2) the office of the county assessor~~
 5 as of the date of filing are considered determinative of the persons who
 6 are owners."
- 7 Page 145, line 19, strike "(i) the offices of the township assessors".
 8 Page 145, line 19, delete "(if any);".
 9 Page 145, line 19, strike "or".
 10 Page 145, line 20, strike "(ii)".
- 11 Page 146, delete lines 23 through 29, begin a new paragraph and
 12 insert:
 13 "(b) For purposes of giving notice to the interested parties who are
 14 owners, the records in the bound volumes of the recent real estate tax
 15 assessment records as the records appear in
 16 ~~(1) the offices of the township assessors; or~~
 17 ~~(2) the office of the county assessor~~
 18 as of the date of filing are considered determinative of the persons who
 19 are owners."
- 20 Page 147, line 2, strike "township assessors".
 21 Page 147, line 2, delete "(if any)".
 22 Page 148, line 5, strike "township".
 23 Page 148, line 6, delete "assessor, or the".
 24 Page 148, line 6, delete "if there is no township".
 25 Page 148, line 7, delete "assessor for the township".
 26 Page 149, line 22, strike "township".
 27 Page 149, line 23, delete "assessor, or the".
 28 Page 149, line 23, delete "if there is no township".
 29 Page 149, line 24, delete "assessor for the township".
 30 Page 150, line 17, before "assessor, or" strike "township" and insert
 31 "**county**".
 32 Page 150, line 17, delete "or the county assessor if there is no
 33 township".
 34 Page 150, line 18, delete "assessor for the township".
 35 Page 150, line 26, after "IC 6-1.1-1-5.5;" insert "IC 6-1.1-1-22;".
 36 Page 150, line 26, after "IC 6-1.1-1-24;" insert "IC 6-1.1-4-13.8;
 37 IC 6-1.1-35-4; IC 6-1.1-35-5;".
 38 Page 150, delete lines 28 through 35, begin a new paragraph and

1 insert:

2 "SECTION 170. [EFFECTIVE JULY 1, 2008] (a) **Notwithstanding**
3 **any other provision of this act, an individual who before July 1,**
4 **2009, is:**

5 (1) **elected to; or**

6 (2) **selected to fill a vacancy in;**

7 **the office of elected township assessor is entitled to remain in office**
8 **until the end of the term to which the individual was elected or for**
9 **which the individual was selected to fill a vacancy. The sole duty of**
10 **the individual after June 30, 2008, is to assist the county assessor**
11 **in the transfer, effective July 1, 2008, of records and operations**
12 **from the township assessor to the county assessor under this act."**

13 Page 150, between lines 39 and 40, begin a new paragraph and
14 insert:

15 "SECTION 171. [EFFECTIVE UPON PASSAGE] (a) **IC 3-13-11**
16 **does not apply to a vacancy in the office of elected township**
17 **assessor that occurs after the effective date of this SECTION and**
18 **before July 1, 2008.**

19 (b) **This SECTION expires July 1, 2008."**

20 Page 151, between lines 40 and 41, begin a new paragraph and
21 insert:

22 "SECTION 175. [EFFECTIVE UPON PASSAGE] (a) **Before**
23 **January 1, 2009, the department of local government finance shall**
24 **prepare a request for funding of the software system referred to in**
25 **IC 6-1.1-31.5-3.5(e), as amended by this act, in the state biennial**
26 **budget for the state fiscal years beginning July 1, 2008, and ending**
27 **June 30, 2010.**

28 (b) **This SECTION expires July 1, 2010.**

29 SECTION 176. [EFFECTIVE UPON PASSAGE] (a) **The following**
30 **are transferred to the county assessor:**

31 (1) **On July 1, 2008:**

32 (A) **employment positions as of June 30, 2008, of each**
33 **elected township assessor in the county, including:**

34 (i) **the employment position of the elected township**
35 **assessor; and**

36 (ii) **the employment positions of all employees of the**
37 **elected township assessor;**

38 (B) **real and personal property of elected township**

- 1 **assessors and township trustee-assessors in the county used**
- 2 **solely to carry out property assessment duties;**
- 3 **(C) obligations outstanding on June 30, 2008, of elected**
- 4 **township assessors and township trustee-assessors in the**
- 5 **county relating to property assessment duties; and**
- 6 **(D) funds on hand for the purpose of carrying out property**
- 7 **assessment duties in the amount determined by the county**
- 8 **auditor.**
- 9 **(2) On the date an individual referred to in SECTION 165 of**
- 10 **this act leaves office, funds on hand for the operation of the**
- 11 **individual's office in the amount determined by the county**
- 12 **auditor.**
- 13 **(b) Before July 1, 2008, the county assessor shall interview, or**
- 14 **give the opportunity to interview to, each individual who:**
- 15 **(1) is an employee of an elected township assessor or a**
- 16 **trustee-assessor in the county as of the effective date of this**
- 17 **SECTION; and**
- 18 **(2) applies before June 1, 2008, for an employment position**
- 19 **referred to in subsection (a)(1)(A).**
- 20 **(c) A township shall transfer to the county assessor all revenue**
- 21 **received after June 30, 2008, that is received by the township for**
- 22 **the purpose of carrying out property assessment duties in the**
- 23 **amount determined by the county auditor."**

- 1 Page 152, after line 3, begin a new paragraph and insert:
- 2 "SECTION 178. **An emergency is declared for this act.**".
- 3 Renumber all SECTIONS consecutively.
(Reference is to SB 16 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 5, Nays 4.

Lawson C

Chairperson