
HOUSE BILL No. 1395

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-2; IC 36-3-6-4; IC 36-6.

Synopsis: Funding of property tax assessors. Shifts responsibility for funding: (1) the salary and operations of the county assessor from the county to the department of local government finance (DLGF); and (2) the salary of the township assessor and the assessor's employees from the county to the township. Requires the township to fund its share of a county appraisal services contract for property tax assessments. Requires the DLGF to adjust county and township maximum permissible property tax levies to account for the shifts in responsibility for funding. Eliminates the county property reassessment fund and transfers the balance to the county general fund. Provides that notice of the time and place for receiving bids for assessment contracts must be given on the web site maintained by the department of local government finance.

Effective: Upon passage; July 1, 2009; January 1, 2010.

DeLaney

January 13, 2009, read first time and referred to Committee on Government and Regulatory Reform.

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First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1395



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 6-1.1-4-18.5, AS AMENDED BY P.L.146-2008,
2 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2009]: Sec. 18.5. (a) A county assessor may not use the
4 services of a professional appraiser for assessment or reassessment
5 purposes without a written contract. The contract used must be either
6 a standard contract developed by the department of local government
7 finance or a contract that has been specifically approved by the
8 department. The department shall ensure that the contract:
9 (1) includes all of the provisions required under section 19.5(b)
10 of this chapter; and
11 (2) adequately provides for the creation and transmission of real
12 property assessment data in the form required by the legislative
13 services agency and the division of data analysis of the
14 department.
15 (b) No contract shall be made with any professional appraiser to act
16 as technical advisor in the assessment of property, before the giving of
17 notice and the receiving of bids from anyone desiring to furnish this



1 service. **Subject to subsection (d)**, notice of the time and place for
 2 receiving bids for the contract shall be given **on the web site**
 3 **maintained by the department of local government finance and** by
 4 publication by one (1) insertion in two (2) newspapers of general
 5 circulation published in the county and representing each of the two (2)
 6 leading political parties in the county. If only one (1) newspaper is
 7 there published, notice in that one (1) newspaper is sufficient to comply
 8 with the requirements of this subsection. The contract shall be awarded
 9 to the lowest and best bidder who meets all requirements under law for
 10 entering a contract to serve as technical advisor in the assessment of
 11 property. However, any and all bids may be rejected, and new bids may
 12 be asked.

13 (c) **If a professional appraisal services contract entered into**
 14 **under this chapter provides appraisal services to one (1) or more**
 15 **townships in the county served by a township assessor, the county**
 16 **assessor shall determine the part of the contract cost that is**
 17 **attributable to each of those townships. The township legislative**
 18 **body of each of those townships shall appropriate the funds needed**
 19 **to pay the part of the contract cost that is attributable to the**
 20 **township.** The county council of each county shall appropriate the
 21 funds needed to meet pay the obligations created by a professional
 22 appraisal services part of the contract which is entered into under this
 23 chapter: cost that is not attributable to one (1) or more of the
 24 townships. The township legislative body and the county council
 25 shall make appropriations under this subsection for each calendar
 26 year after 2009, regardless of whether the contract for which the
 27 appropriations are made was executed before 2010.

28 (d) The department of local government finance shall:

29 (1) develop procedures for the receipt of information to be
 30 placed on the web site maintained by the department under
 31 subsection (b); and

32 (2) notify county assessors of the procedures developed under
 33 subdivision (1).

34 SECTION 2. IC 6-1.1-4-27.5, AS AMENDED BY P.L.146-2008,
 35 SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JANUARY 1, 2010]: Sec. 27.5. (a) The auditor of each county shall
 37 establish a property reassessment fund **for calendar years before**
 38 **2010.** The county treasurer shall deposit all collections **before 2010**
 39 resulting from the property taxes that the county levies for the county's
 40 property reassessment fund. **The property reassessment fund is**
 41 **terminated on January 1, 2010, and the balance in the fund on that**
 42 **date is transferred to the county general fund.**

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1 (b) With respect to the general reassessment of real property that is
2 to commence on July 1, 2009, the county council of each county shall,
3 for property taxes due in 2006, 2007, 2008, and 2009, levy in each year
4 against all the taxable property in the county an amount equal to
5 one-fourth (1/4) of the remainder of:

6 (1) the estimated costs referred to in section 28.5(a) of this
7 chapter; minus

8 (2) the amount levied under this section by the county council for
9 property taxes due in 2004 and 2005.

10 (c) With respect to a general reassessment of real property that is to
11 commence on July 1, 2014, and each fifth year thereafter, the county
12 council of each county shall, for property taxes due in the year that the
13 general reassessment is to commence and the four (4) years preceding
14 that year, levy against all the taxable property in the county an amount
15 equal to one-fifth (1/5) of the estimated costs of the general
16 reassessment under section 28.5 of this chapter:

17 (d) The department of local government finance shall give to each
18 county council notice, before January 1 in a year, of the tax levies
19 required by this section for that year.

20 (e) The department of local government finance may raise or lower
21 the property tax levy under this section for a year if the department
22 determines it is appropriate because the estimated cost of:

23 (1) a general reassessment; or
24 (2) making annual adjustments under section 4.5 of this chapter;
25 has changed:

26 (f) The county assessor may petition the county fiscal body to
27 increase the levy under subsection (b) or (c) to pay for the costs of:

28 (1) a general reassessment;
29 (2) verification under 50 IAC 21-3-2 of sales disclosure forms
30 forwarded to the county assessor under IC 6-1.1-5.5-3; or
31 (3) processing annual adjustments under section 4.5 of this
32 chapter.

33 The assessor must document the needs and reasons for the increased
34 funding:

35 (g) If the county fiscal body denies a petition under subsection (f);
36 the county assessor may appeal to the department of local government
37 finance. The department of local government finance shall:

38 (1) hear the appeal; and
39 (2) determine whether the additional levy is necessary.

40 SECTION 3. IC 6-1.1-4-28.5, AS AMENDED BY P.L.146-2008,
41 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JANUARY 1, 2010]: Sec. 28.5. (a) Money assigned to a property

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- 1 reassessment fund under section 27.5 of this chapter may be used
- 2 **before 2010** only to pay the costs of:
- 3 (1) the general reassessment of real property, including the
- 4 computerization of assessment records;
- 5 (2) payments to assessing officials and hearing officers for county
- 6 property tax assessment boards of appeals under IC 6-1.1-35.2;
- 7 (3) the development or updating of detailed soil survey data by
- 8 the United States Department of Agriculture or its successor
- 9 agency;
- 10 (4) the updating of plat books;
- 11 (5) payments for the salary of permanent staff or for the
- 12 contractual services of temporary staff who are necessary to assist
- 13 assessing officials;
- 14 (6) making annual adjustments under section 4.5 of this chapter;
- 15 and
- 16 (7) the verification under 50 IAC 21-3-2 of sales disclosure forms
- 17 forwarded to:
 - 18 (A) the county assessor; or
 - 19 (B) township assessors (if any);
 - 20 under IC 6-1.1-5.5-3.

21 **Except as provided in section 27.5(a) of this chapter**, money in a
 22 property tax reassessment fund may not be transferred or reassigned to
 23 any other fund and may not be used for any purposes other than those
 24 set forth in this section.

25 (b) All counties shall use modern, detailed soil maps in the general
 26 reassessment of agricultural land.

27 (c) The county treasurer of each county shall, in accordance with
 28 IC 5-13-9, invest any money accumulated in the property reassessment
 29 fund. Any interest received from investment of the money shall be paid
 30 into the property reassessment fund.

31 (d) An appropriation under this section must be approved by the
 32 fiscal body of the county after the review and recommendation of the
 33 county assessor. However, in a county with a township assessor in
 34 every township, the county assessor does not review an appropriation
 35 under this section, and only the fiscal body must approve an
 36 appropriation under this section.

37 SECTION 4. IC 6-1.1-4-29, AS AMENDED BY P.L.146-2008,
 38 SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JANUARY 1, 2010]: Sec. 29. (a) The expenses of a reassessment,
 40 except those incurred by the department of local government finance
 41 in performing its normal functions, shall be paid by the county in which
 42 the reassessed property is situated. These expenses ~~except for the~~

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1 ~~expenses of a general reassessment~~, shall be paid, **in a calendar year**
2 **after 2009**, from county funds. The county auditor shall issue warrants
3 for the payment of reassessment expenses. No prior appropriations are
4 required in order for the auditor to issue warrants.

5 (b) An order of the department of local government finance
6 directing the reassessment of property shall contain an estimate of the
7 cost of making the reassessment. The assessing officials in the county,
8 the county property tax assessment board of appeals, and the county
9 auditor may not exceed the amount so estimated by the department of
10 local government finance.

11 SECTION 5. IC 6-1.1-4-31.5, AS AMENDED BY P.L.146-2008,
12 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JANUARY 1, 2010]: Sec. 31.5. (a) As used in this section,
14 "department" refers to the department of local government finance.

15 (b) If the department makes a determination and informs local
16 officials under section 31(c) of this chapter, the department may order
17 a state conducted assessment or reassessment in the county subject to
18 the time limitation in that subsection.

19 (c) If the department orders a state conducted assessment or
20 reassessment in a county, the department shall assume the duties of the
21 county assessor. Notwithstanding sections 15 and 17 of this chapter, a
22 county assessor subject to an order issued under this section may not
23 assess property or have property assessed for the assessment or general
24 reassessment. Until the state conducted assessment or reassessment is
25 completed under this section, the assessment or reassessment duties of
26 the county assessor are limited to providing the department or a
27 contractor of the department the support and information requested by
28 the department or the contractor.

29 (d) Before assuming the duties of a county assessor, the department
30 shall transmit a copy of the department's order requiring a state
31 conducted assessment or reassessment to the county assessor, the
32 county fiscal body, the county auditor, and the county treasurer. Notice
33 of the department's actions must be published one (1) time in a
34 newspaper of general circulation published in the county. The
35 department is not required to conduct a public hearing before taking
36 action under this section.

37 (e) A county assessor subject to an order issued under this section
38 shall, at the request of the department or the department's contractor,
39 make available and provide access to all:

- 40 (1) data;
- 41 (2) records;
- 42 (3) maps;

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- 1 (4) parcel record cards;
- 2 (5) forms;
- 3 (6) computer software systems;
- 4 (7) computer hardware systems; and
- 5 (8) other information;

6 related to the assessment or reassessment of real property in the county.
 7 The information described in this subsection must be provided at no
 8 cost to the department or the contractor of the department. A failure to
 9 provide information requested under this subsection constitutes a
 10 failure to perform a duty related to an assessment or a general
 11 reassessment and is subject to IC 6-1.1-37-2.

12 (f) The department may enter into a contract with a professional
 13 appraising firm to conduct an assessment or reassessment under this
 14 section. If a county entered into a contract with a professional
 15 appraising firm to conduct the county's assessment or reassessment
 16 before the department orders a state conducted assessment or
 17 reassessment in the county under this section, the contract:

- 18 (1) is as valid as if it had been entered into by the department; and
- 19 (2) shall be treated as the contract of the department.

20 (g) After receiving the report of assessed values from the appraisal
 21 firm acting under a contract described in subsection (f), the department
 22 shall give notice to the taxpayer and the county assessor, by mail, of the
 23 amount of the assessment or reassessment. The notice of assessment or
 24 reassessment:

- 25 (1) is subject to appeal by the taxpayer under section 31.7 of this
 26 chapter; and
- 27 (2) must include a statement of the taxpayer's rights under section
 28 31.7 of this chapter.

29 (h) The department shall forward a bill for services provided under
 30 a contract described in subsection (f) to the auditor of the county in
 31 which the state conducted reassessment occurs. The county shall pay
 32 the bill under the procedures prescribed by subsection (i).

33 (i) A county subject to an order issued under this section shall, **in a**
 34 **calendar year after 2009**, pay the cost of a contract described in
 35 subsection (f), without appropriation, from the county **property**
 36 **reassessment general** fund. A contractor may periodically submit bills
 37 for partial payment of work performed under the contract.
 38 Notwithstanding any other law, a contractor is entitled to payment
 39 under this subsection for work performed under a contract if the
 40 contractor:

- 41 (1) submits to the department a fully itemized, certified bill in the
 42 form required by IC 5-11-10-1 for the costs of the work performed

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- 1 under the contract;
- 2 (2) obtains from the department:
- 3 (A) approval of the form and amount of the bill; and
- 4 (B) a certification that the billed goods and services have been
- 5 received and comply with the contract; and
- 6 (3) files with the county auditor:
- 7 (A) a duplicate copy of the bill submitted to the department;
- 8 (B) proof of the department's approval of the form and amount
- 9 of the bill; and
- 10 (C) the department's certification that the billed goods and
- 11 services have been received and comply with the contract.

12 The department's approval and certification of a bill under subdivision

13 (2) shall be treated as conclusively resolving the merits of a contractor's

14 claim. Upon receipt of the documentation described in subdivision (3),

15 the county auditor shall immediately certify that the bill is true and

16 correct without further audit and submit the claim to the county

17 executive. The county executive shall allow the claim, in full, as

18 approved by the department, without further examination of the merits

19 of the claim in a regular or special session that is held not less than

20 three (3) days and not more than seven (7) days after the date the claim

21 is certified by the county fiscal officer if the procedures in IC 5-11-10-2

22 are used to approve the claim or the date the claim is placed on the

23 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are

24 used to approve the claim. Upon allowance of the claim by the county

25 executive, the county auditor shall immediately issue a warrant or

26 check for the full amount of the claim approved by the department.

27 Compliance with this subsection constitutes compliance with

28 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and

29 payment of a claim in compliance with this subsection is not subject to

30 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply

31 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies

32 to a fiscal officer who pays a claim in compliance with this subsection.

33 (j) Notwithstanding IC 4-13-2, a period of seven (7) days is

34 permitted for each of the following to review and act under IC 4-13-2

35 on a contract of the department entered into under this section:

- 36 (1) The commissioner of the Indiana department of
- 37 administration.
- 38 (2) The director of the budget agency.
- 39 (3) The attorney general.

40 ~~(k) If money in the county's property reassessment fund is~~

41 ~~insufficient to pay for an assessment or reassessment conducted under~~

42 ~~this section, the department may increase the tax rate and tax levy of~~

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1 the county's property reassessment fund to pay the cost and expenses
2 related to the assessment or reassessment:

3 ~~(j)~~ **(k)** The department or the contractor of the department shall use
4 the land values determined under section 13.6 of this chapter for a
5 county subject to an order issued under this section to the extent that
6 the department or the contractor finds that the land values reflect the
7 true tax value of land, as determined under this article and the rules of
8 the department. If the department or the contractor finds that the land
9 values determined for the county under section 13.6 of this chapter do
10 not reflect the true tax value of land, the department or the contractor
11 shall determine land values for the county that reflect the true tax value
12 of land, as determined under this article and the rules of the
13 department. Land values determined under this subsection shall be
14 used to the same extent as if the land values had been determined under
15 section 13.6 of this chapter. The department or the contractor of the
16 department shall notify the county's assessing officials of the land
17 values determined under this subsection.

18 ~~(m)~~ **(l)** A contractor of the department may notify the department if:

- 19 (1) a county auditor fails to:
20 (A) certify the contractor's bill;
21 (B) publish the contractor's claim;
22 (C) submit the contractor's claim to the county executive; or
23 (D) issue a warrant or check for payment of the contractor's
24 bill;

25 as required by subsection (i) at the county auditor's first legal
26 opportunity to do so;

27 (2) a county executive fails to allow the contractor's claim as
28 legally required by subsection (i) at the county executive's first
29 legal opportunity to do so; or

30 (3) a person or an entity authorized to act on behalf of the county
31 takes or fails to take an action, including failure to request an
32 appropriation, and that action or failure to act delays or halts
33 progress under this section for payment of the contractor's bill.

34 ~~(n)~~ **(m)** The department, upon receiving notice under subsection ~~(m)~~
35 **(l)** from a contractor of the department, shall:

36 (1) verify the accuracy of the contractor's assertion in the notice
37 that:

38 (A) a failure occurred as described in subsection ~~(m)~~~~(j)~~ **(l)****(1)**
39 or ~~(m)~~~~(2)~~; **(l)****(2)**; or

40 (B) a person or an entity acted or failed to act as described in
41 subsection ~~(m)~~~~(3)~~; **(l)****(3)**; and

42 (2) provide to the treasurer of state the department's approval

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1 under subsection (i)(2)(A) of the contractor's bill with respect to
 2 which the contractor gave notice under subsection ~~(m)~~: **(l)**.
 3 ~~(o)~~ **(n)** Upon receipt of the department's approval of a contractor's
 4 bill under subsection ~~(m)~~; **(m)**, the treasurer of state shall pay the
 5 contractor the amount of the bill approved by the department from
 6 money in the possession of the state that would otherwise be available
 7 for distribution to the county, including distributions of admissions
 8 taxes or wagering taxes.
 9 ~~(p)~~ **(o)** The treasurer of state shall withhold from the money that
 10 would be distributed under IC 4-33-12-6, IC 4-33-13-5, or any other
 11 law to a county described in a notice provided under subsection ~~(m)~~ **(l)**
 12 the amount of a payment made by the treasurer of state to the
 13 contractor of the department under subsection ~~(o)~~: **(n)**. Money shall be
 14 withheld from any source payable to the county.
 15 ~~(q)~~ **(p)** Compliance with subsections ~~(m)~~ **(l)** through ~~(p)~~ **(o)**
 16 constitutes compliance with IC 5-11-10.
 17 ~~(r)~~ **(q)** IC 5-11-10-1.6(d) applies to the treasurer of state with respect
 18 to the payment made in compliance with subsections ~~(m)~~ **(l)** through
 19 ~~(p)~~: **(o)**. This subsection and subsections ~~(m)~~ **(l)** through ~~(p)~~ **(o)** must
 20 be interpreted liberally so that the state shall, to the extent legally valid,
 21 ensure that the contractual obligations of a county subject to this
 22 section are paid. Nothing in this section shall be construed to create a
 23 debt of the state.
 24 ~~(s)~~ **(r)** The provisions of this section are severable as provided in
 25 IC 1-1-1-8(b).
 26 SECTION 6. IC 6-1.1-4-31.7, AS AMENDED BY P.L.146-2008,
 27 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JANUARY 1, 2010]: Sec. 31.7. (a) As used in this section, "special
 29 master" refers to a person designated by the Indiana board under
 30 subsection (e).
 31 (b) The notice of assessment or reassessment under section 31.5(g)
 32 of this chapter is subject to appeal by the taxpayer to the Indiana board.
 33 The procedures and time limitations that apply to an appeal to the
 34 Indiana board of a determination of the department of local government
 35 finance do not apply to an appeal under this subsection. The Indiana
 36 board may establish applicable procedures and time limitations under
 37 subsection (l).
 38 (c) In order to appeal under subsection (b), the taxpayer must:
 39 (1) participate in the informal hearing process under section 31.6
 40 of this chapter;
 41 (2) except as provided in section 31.6(i) of this chapter, receive
 42 a notice under section 31.6(g) of this chapter; and

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- 1 (3) file a petition for review with the appropriate county assessor
- 2 not later than thirty (30) days after:
- 3 (A) the date of the notice to the taxpayer under section 31.6(g)
- 4 of this chapter; or
- 5 (B) the date after which the department may not change the
- 6 amount of the assessment or reassessment under the informal
- 7 hearing process described in section 31.6 of this chapter.
- 8 (d) The Indiana board may develop a form for petitions under
- 9 subsection (c) that outlines:
- 10 (1) the appeal process;
- 11 (2) the burden of proof; and
- 12 (3) evidence necessary to warrant a change to an assessment or
- 13 reassessment.
- 14 (e) The Indiana board may contract with, appoint, or otherwise
- 15 designate the following to serve as special masters to conduct
- 16 evidentiary hearings and prepare reports required under subsection (g):
- 17 (1) Independent, licensed appraisers.
- 18 (2) Attorneys.
- 19 (3) Certified level two or level three Indiana assessor-appraisers
- 20 (including administrative law judges employed by the Indiana
- 21 board).
- 22 (4) Other qualified individuals.
- 23 (f) Each contract entered into under subsection (e) must specify the
- 24 appointee's compensation and entitlement to reimbursement for
- 25 expenses. The compensation and reimbursement for expenses are paid,
- 26 **in a calendar year after 2009**, from the county **property reassessment**
- 27 **general fund**.
- 28 (g) With respect to each petition for review filed under subsection
- 29 (c), the special masters shall:
- 30 (1) set a hearing date;
- 31 (2) give notice of the hearing at least thirty (30) days before the
- 32 hearing date, by mail, to:
- 33 (A) the taxpayer;
- 34 (B) the department of local government finance;
- 35 (C) the township assessor (if any); and
- 36 (D) the county assessor;
- 37 (3) conduct a hearing and hear all evidence submitted under this
- 38 section; and
- 39 (4) make evidentiary findings and file a report with the Indiana
- 40 board.
- 41 (h) At the hearing under subsection (g):
- 42 (1) the taxpayer shall present:

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- 1 (A) the taxpayer's evidence that the assessment or
- 2 reassessment is incorrect;
- 3 (B) the method by which the taxpayer contends the assessment
- 4 or reassessment should be correctly determined; and
- 5 (C) comparable sales, appraisals, or other pertinent
- 6 information concerning valuation as required by the Indiana
- 7 board; and
- 8 (2) the department of local government finance shall present its
- 9 evidence that the assessment or reassessment is correct.
- 10 (i) The Indiana board may dismiss a petition for review filed under
- 11 subsection (c) if the evidence and other information required under
- 12 subsection (h)(1) is not provided at the hearing under subsection (g).
- 13 (j) The township assessor (if any) and the county assessor may
- 14 attend and participate in the hearing under subsection (g).
- 15 (k) The Indiana board may:
- 16 (1) consider the report of the special masters under subsection
- 17 (g)(4);
- 18 (2) make a final determination based on the findings of the special
- 19 masters without:
- 20 (A) conducting a hearing; or
- 21 (B) any further proceedings; and
- 22 (3) incorporate the findings of the special masters into the board's
- 23 findings in resolution of the appeal.
- 24 (l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:
- 25 (1) establish procedures to expedite:
- 26 (A) the conduct of hearings under subsection (g); and
- 27 (B) the issuance of determinations of appeals under subsection
- 28 (k); and
- 29 (2) establish deadlines:
- 30 (A) for conducting hearings under subsection (g); and
- 31 (B) for issuing determinations of appeals under subsection (k).
- 32 (m) A determination by the Indiana board of an appeal under
- 33 subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.
- 34 SECTION 7. IC 6-1.1-5-15, AS AMENDED BY P.L.146-2008,
- 35 SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 36 JANUARY 1, 2010]: Sec. 15. (a) Except as provided in subsection (b),
- 37 before an owner of real property demolishes, structurally modifies, or
- 38 improves it at a cost of more than five hundred dollars (\$500) for
- 39 materials or labor, or both, the owner or the owner's agent shall file
- 40 with the area plan commission or the county assessor in the county
- 41 where the property is located an assessment registration notice on a
- 42 form prescribed by the department of local government finance.

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1 (b) If the owner of the real property, or the person performing the
 2 work for the owner, is required to obtain a permit from an agency or
 3 official of the state or a political subdivision for the demolition,
 4 structural modification, or improvement, the owner or the person
 5 performing the work for the owner is not required to file an assessment
 6 registration notice.

7 (c) Each state or local government official or agency shall, before
 8 the tenth day of each month, deliver a copy of each permit described in
 9 subsection (b) to the assessor of the county in which the real property
 10 to be improved is situated. Each area plan commission shall, before the
 11 tenth day of each month, deliver a copy of each assessment registration
 12 notice described in subsection (a) to the assessor of the county where
 13 the property is located.

14 (d) Before the last day of each month, the county assessor shall
 15 distribute a copy of each assessment registration notice filed under
 16 subsection (a) or permit received under subsection (b) to the assessor
 17 of the township (if any) in which the real property to be demolished,
 18 modified, or improved is situated.

19 (e) A fee of five dollars (\$5) shall be charged by the area plan
 20 commission or the county assessor for the filing of the assessment
 21 registration notice. All fees collected under this subsection shall be
 22 deposited, **in a calendar year after 2009**, in the county ~~property~~
 23 **reassessment general** fund.

24 (f) A township or county assessor shall immediately notify the
 25 county treasurer if the assessor discovers property that has been
 26 improved or structurally modified at a cost of more than five hundred
 27 dollars (\$500) and the owner of the property has failed to obtain the
 28 required building permit or to file an assessment registration notice.

29 (g) Any person who fails to:

- 30 (1) file the registration notice required by subsection (a); or
 31 (2) obtain a building permit described in subsection (b);

32 before demolishing, structurally modifying, or improving real property
 33 is subject to a civil penalty of one hundred dollars (\$100). The county
 34 treasurer shall include the penalty on the person's property tax
 35 statement and collect it in the same manner as delinquent personal
 36 property taxes under IC 6-1.1-23. However, if a person files a late
 37 registration notice, the person shall pay the fee, if any, and the penalty
 38 to the area plan commission or the county assessor at the time the
 39 person files the late registration notice.

40 SECTION 8. IC 6-1.1-15-4, AS AMENDED BY P.L.219-2007,
 41 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JANUARY 1, 2010]: Sec. 4. (a) After receiving a petition for review

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1 which is filed under section 3 of this chapter, the Indiana board shall
2 conduct a hearing at its earliest opportunity. The Indiana board may
3 correct any errors that may have been made and adjust the assessment
4 or exemption in accordance with the correction.

5 (b) If the Indiana board conducts a site inspection of the property as
6 part of its review of the petition, the Indiana board shall give notice to
7 all parties of the date and time of the site inspection. The Indiana board
8 is not required to assess the property in question. The Indiana board
9 shall give notice of the date fixed for the hearing, by mail, to the
10 taxpayer and to the county assessor. The Indiana board shall give these
11 notices at least thirty (30) days before the day fixed for the hearing
12 unless the parties agree to a shorter period. With respect to a petition
13 for review filed by a county assessor, the county board that made the
14 determination under review under this section may file an amicus
15 curiae brief in the review proceeding under this section. The expenses
16 incurred by the county board in filing the amicus curiae brief shall be
17 paid, **in a calendar year after 2009**, from the ~~property reassessment~~
18 **general fund.** ~~under IC 6-1.1-4-27.5.~~ The executive of a taxing unit
19 may file an amicus curiae brief in the review proceeding under this
20 section if the property whose assessment or exemption is under appeal
21 is subject to assessment by that taxing unit.

22 (c) If a petition for review does not comply with the Indiana board's
23 instructions for completing the form prescribed under section 3 of this
24 chapter, the Indiana board shall return the petition to the petitioner and
25 include a notice describing the defect in the petition. The petitioner
26 then has thirty (30) days from the date on the notice to cure the defect
27 and file a corrected petition. The Indiana board shall deny a corrected
28 petition for review if it does not substantially comply with the Indiana
29 board's instructions for completing the form prescribed under section
30 3 of this chapter.

31 (d) After the hearing, the Indiana board shall give the taxpayer, the
32 county assessor, and any entity that filed an amicus curiae brief:

- 33 (1) notice, by mail, of its final determination; and
- 34 (2) for parties entitled to appeal the final determination, notice of
35 the procedures they must follow in order to obtain court review
36 under section 5 of this chapter.

37 (e) Except as provided in subsection (f), the Indiana board shall
38 conduct a hearing not later than nine (9) months after a petition in
39 proper form is filed with the Indiana board, excluding any time due to
40 a delay reasonably caused by the petitioner.

41 (f) With respect to an appeal of a real property assessment that takes
42 effect on the assessment date on which a general reassessment of real

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1 property takes effect under IC 6-1.1-4-4, the Indiana board shall
2 conduct a hearing not later than one (1) year after a petition in proper
3 form is filed with the Indiana board, excluding any time due to a delay
4 reasonably caused by the petitioner.

5 (g) Except as provided in subsection (h), the Indiana board shall
6 make a determination not later than the later of:

- 7 (1) ninety (90) days after the hearing; or
- 8 (2) the date set in an extension order issued by the Indiana board.

9 (h) With respect to an appeal of a real property assessment that
10 takes effect on the assessment date on which a general reassessment of
11 real property takes effect under IC 6-1.1-4-4, the Indiana board shall
12 make a determination not later than the later of:

- 13 (1) one hundred eighty (180) days after the hearing; or
- 14 (2) the date set in an extension order issued by the Indiana board.

15 (i) The Indiana board may not extend the final determination date
16 under subsection (g) or (h) by more than one hundred eighty (180)
17 days. If the Indiana board fails to make a final determination within the
18 time allowed by this section, the entity that initiated the petition may:

- 19 (1) take no action and wait for the Indiana board to make a final
20 determination; or
- 21 (2) petition for judicial review under section 5 of this chapter.

22 (j) A final determination must include separately stated findings of
23 fact for all aspects of the determination. Findings of ultimate fact must
24 be accompanied by a concise statement of the underlying basic facts of
25 record to support the findings. Findings must be based exclusively
26 upon the evidence on the record in the proceeding and on matters
27 officially noticed in the proceeding. Findings must be based upon a
28 preponderance of the evidence.

29 (k) The Indiana board may limit the scope of the appeal to the issues
30 raised in the petition and the evaluation of the evidence presented to
31 the county board in support of those issues only if all parties
32 participating in the hearing required under subsection (a) agree to the
33 limitation. A party participating in the hearing required under
34 subsection (a) is entitled to introduce evidence that is otherwise proper
35 and admissible without regard to whether that evidence has previously
36 been introduced at a hearing before the county board.

37 (l) The Indiana board may require the parties to the appeal:

- 38 (1) to file not more than five (5) business days before the date of
39 the hearing required under subsection (a) documentary evidence
40 or summaries of statements of testimonial evidence; and
- 41 (2) to file not more than fifteen (15) business days before the date
42 of the hearing required under subsection (a) lists of witnesses and

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1 exhibits to be introduced at the hearing.

2 (m) A party to a proceeding before the Indiana board shall provide
3 to all other parties to the proceeding the information described in
4 subsection (l) if the other party requests the information in writing at
5 least ten (10) days before the deadline for filing of the information
6 under subsection (l).

7 (n) The Indiana board may base its final determination on a
8 stipulation between the respondent and the petitioner. If the final
9 determination is based on a stipulated assessed valuation of tangible
10 property, the Indiana board may order the placement of a notation on
11 the permanent assessment record of the tangible property that the
12 assessed valuation was determined by stipulation. The Indiana board
13 may:

- 14 (1) order that a final determination under this subsection has no
15 precedential value; or
- 16 (2) specify a limited precedential value of a final determination
17 under this subsection.

18 SECTION 9. IC 6-1.1-33.5-6 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 6. (a) With
20 respect to any township or county for any year, the department of local
21 government finance may initiate a review to determine whether to order
22 a special reassessment under this chapter. The review may apply to real
23 property or personal property, or both.

24 (b) If the department of local government finance determines under
25 subsection (a) ~~of this chapter~~ to initiate a review with respect to the real
26 property within a township or county, or a portion of the real property
27 within a township or county, the division of data analysis of the
28 department shall determine for the real property under consideration
29 and for the township or county the variance between:

- 30 (1) the total assessed valuation of the real property within the
31 township or county; and
- 32 (2) the total assessed valuation that would result if the real
33 property within the township or county were valued in the manner
34 provided by law.

35 (c) If the department of local government finance determines under
36 subsection (a) ~~of this chapter~~ to initiate a review with respect to
37 personal property within a township or county, or a part of the personal
38 property within a township or county, the division of data analysis of
39 the department shall determine for the personal property under
40 consideration and for the township or county the variance between:

- 41 (1) the total assessed valuation of the personal property within the
42 township or county; and

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- 1 (2) the total assessed valuation that would result if the personal
- 2 property within the township or county were valued in the manner
- 3 provided by law.
- 4 (d) The determination of the department of local government
- 5 finance under section 2 or 3 of this chapter must be based on a
- 6 statistically valid assessment ratio study.
- 7 (e) If a determination of the department of local government finance
- 8 to order a special reassessment under this chapter is based on a
- 9 coefficient of dispersion study, the department shall publish the
- 10 coefficient of dispersion study for the township or county in accordance
- 11 with IC 5-3-1-2(j).
- 12 (f) If:
- 13 (1) the variance determined under subsection (b) or (c) exceeds
- 14 twenty percent (20%); and
- 15 (2) the department of local government finance determines after
- 16 holding hearings on the matter that a special reassessment should
- 17 be conducted;
- 18 the department shall contract for a special reassessment to be
- 19 conducted to correct the valuation of the property.
- 20 (g) If the variance determined under subsection (b) or (c) is twenty
- 21 percent (20%) or less, the department of local government finance shall
- 22 determine whether to correct the valuation of the property under:
- 23 (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or
- 24 (2) IC 6-1.1-14.
- 25 (h) The department of local government finance shall give notice to
- 26 a taxpayer, by individual notice or by publication at the discretion of
- 27 the department, of a hearing concerning the department's intent to
- 28 cause the assessment of the taxpayer's property to be adjusted under
- 29 this section. The time fixed for the hearing must be at least ten (10)
- 30 days after the day the notice is mailed or published. The department
- 31 may conduct a single hearing under this section with respect to
- 32 multiple properties. The notice must state:
- 33 (1) the time of the hearing;
- 34 (2) the location of the hearing; and
- 35 (3) that the purpose of the hearing is to hear taxpayers' comments
- 36 and objections with respect to the department's intent to adjust the
- 37 assessment of property under this chapter.
- 38 (i) If the department of local government finance determines after
- 39 the hearing that the assessment of property should be adjusted under
- 40 this chapter, the department shall:
- 41 (1) cause the assessment of the property to be adjusted;
- 42 (2) mail a certified notice of its final determination to the county

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1 auditor of the county in which the property is located; and

2 (3) notify the taxpayer as required under IC 6-1.1-14.

3 (j) A reassessment or adjustment may be made under this section
4 only if the notice of the final determination is given to the taxpayer
5 within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

6 (k) If the department of local government finance contracts for a
7 special reassessment of property under this chapter, the department
8 shall forward the bill for services of the reassessment contractor to the
9 county auditor, and the county shall pay the bill, **in a calendar year**
10 **after 2009**, from the county ~~reassessment~~ **general** fund.

11 SECTION 10. IC 6-1.1-35.2-5, AS AMENDED BY P.L.146-2008,
12 SECTION 283, IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JANUARY 1, 2010]: Sec. 5. A county that is required to
14 make a payment to an assessing official or a hearing officer for the
15 county property tax assessment board of appeals under this chapter
16 must make the payment regardless of an appropriation. ~~The payment~~
17 ~~may be made from the county's reassessment fund.~~

18 SECTION 11. IC 36-2-5-3, AS AMENDED BY P.L.219-2007,
19 SECTION 106, IS AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) The county fiscal body shall,
21 **for a calendar year after 2009**, fix the compensation of:

22 (1) officers, deputies, and other employees whose compensation
23 is payable from the county general fund, county highway fund,
24 county health fund, county park and recreation fund, aviation
25 fund, or any other fund from which the county auditor issues
26 warrants for compensation; ~~This and~~

27 **(2) the county assessor.**

28 **(b) The power under subsection (a)(1)** includes the power to:

- 29 (1) fix the number of officers, deputies, and other employees;
30 (2) describe and classify positions and services;
31 (3) adopt schedules of compensation; and
32 (4) hire or contract with persons to assist in the development of
33 schedules of compensation.

34 **(b) Subject to subsection (c), the county fiscal body shall provide for**
35 **a county assessor or elected township assessor who has attained a level**
36 **two or level three certification under IC 6-1.1-35.5 to receive annually**
37 **one thousand dollars (\$1,000), which is in addition to and not part of**
38 **the annual compensation of the assessor. Subject to subsection (c), the**
39 **county fiscal body shall provide for a county or township deputy**
40 **assessor who has attained a level two or level three certification under**
41 **IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is**
42 **in addition to and not part of the annual compensation of the county or**

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1 ~~township deputy assessor.~~

2 (c) Notwithstanding subsection (a), the board of each local health
3 department shall prescribe the duties of all its officers and employees,
4 recommend the number of positions, describe and classify positions
5 and services, adopt schedules of compensation, and hire and contract
6 with persons to assist in the development of schedules of
7 compensation.

8 (d) This section does not apply to community corrections programs
9 (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

10 ~~(e) Subsection (b) applies regardless of whether the assessor or~~
11 ~~deputy assessor attained the level two certification:~~

12 ~~(1) while in office; or~~

13 ~~(2) before assuming office.~~

14 SECTION 12. IC 36-2-5-5, AS AMENDED BY P.L.146-2008,
15 SECTION 687, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2009]: Sec. 5. (a) Before the Thursday after the
17 first Monday in August of each year:

18 **(1) each county officer (other than the county assessor) and**
19 **township assessor (if any) shall prepare an itemized estimate of**
20 **the amount of money required for the officer's or assessor's office**
21 **for the next calendar year that is payable out of the county**
22 **treasury; and**

23 **(2) the county assessor shall prepare an itemized estimate of**
24 **the amount of money required for the assessor's office for the**
25 **next calendar year that is payable from the department of**
26 **local government finance budget under IC 36-2-15-12.**

27 **(b) Each budget estimate under this section subsection (a) must**
28 **include:**

29 **(1) the compensation of the officer or assessor;**

30 **(2) the expense of employing deputies;**

31 **(3) the expense of office supplies, itemized by the quantity and**
32 **probable cost of each kind of supplies;**

33 **(4) the expense of litigation for the office; and**

34 **(5) other expenses of the office, specifically itemized.**

35 ~~that are payable out of the county treasury.~~

36 ~~(b) (c) If all or part of the expenses of a county office may be paid~~
37 ~~out of the county treasury, but only under an order of the county~~
38 ~~executive to that effect, the expenses of the office shall be included in~~
39 ~~the officer's budget estimate and may not be included in the county~~
40 ~~executive's budget estimate.~~

41 SECTION 13. IC 36-2-6-8, AS AMENDED BY P.L.146-2008,
42 SECTION 689, IS AMENDED TO READ AS FOLLOWS

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1 [EFFECTIVE JULY 1, 2009]: Sec. 8. (a) The county executive or a
2 court may not make an allowance to a county officer for:

- 3 (1) services rendered in a criminal action;
- 4 (2) services rendered in a civil action; or
- 5 (3) extra services rendered in the county officer's capacity as a
6 county officer.

7 (b) The county executive may make an allowance, **in a calendar**
8 **year after 2009**, to the clerk of the circuit court, county auditor, county
9 treasurer, **or** county sheriff, ~~township assessor (if any); or county~~
10 ~~assessor~~; or to any of those officers' employees, only if:

- 11 (1) the allowance is specifically required by law; or
- 12 (2) the county executive finds, on the record, that the allowance
13 is necessary in the public interest.

14 (c) A member of the county executive who recklessly violates
15 subsection (b) commits a Class C misdemeanor and forfeits the
16 member's office.

17 SECTION 14. IC 36-2-7-2 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. Except as otherwise
19 provided by sections 6 **and 9** ~~and 13~~ of this chapter, the compensation
20 fixed for county officers and employees under this title is in full for all
21 governmental services and in lieu of all:

- 22 (1) fees;
- 23 (2) per diems;
- 24 (3) penalties;
- 25 (4) costs;
- 26 (5) interest;
- 27 (6) forfeitures;
- 28 (7) percentages;
- 29 (8) commissions;
- 30 (9) allowances;
- 31 (10) mileage; and
- 32 (11) other remuneration;

33 which shall be paid into the county general fund.

34 SECTION 15. IC 36-2-7-5 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 5. (a) The
36 following persons may use their own conveyances when necessary for
37 the performance of their official duties, and are entitled to a sum for
38 mileage at a rate determined by the county fiscal body:

- 39 (1) The county surveyor, if authorized by the county executive to
40 use ~~his~~ **the surveyor's** own conveyance.
- 41 (2) The county coroner, if authorized by the county executive to
42 use ~~his~~ **the coroner's** own conveyance.

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1 (3) A deputy or other employee of the county surveyor or county
2 coroner, if authorized by the county executive to use ~~his~~ **the**
3 **deputy's or the employee's** own conveyance.

4 ~~(4) A deputy or other employee of the county assessor, if engaged~~
5 ~~in field work and authorized by the assessor to use his own~~
6 ~~conveyance:~~

7 An assessing team is entitled to only one ~~(1)~~ sum for mileage under
8 subdivision ~~(4)~~:

9 (b) The county executive may not make a mileage allowance under
10 subsection (a)(1), (a)(2), or (a)(3) if the executive furnishes and
11 maintains a vehicle for the officer or deputy in question.

12 (c) A person seeking compensation under this section must file an
13 itemized claim with the county executive each month under IC 36-2-6.

14 SECTION 16. IC 36-2-15-12 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE JANUARY 1, 2010]: **Sec. 12. (a) The department of**
17 **local government finance shall pay from the department's budget**
18 **for each calendar year after 2009:**

19 (1) the amounts budgeted by the county assessor under
20 IC 36-2-5-5; and

21 (2) the amounts required by subsection (b).

22 (b) Subject to subsection (c), the department of local
23 government finance shall provide for a county assessor who has
24 attained a level two or level three certification under IC 6-1.1-35.5
25 to receive annually one thousand dollars (\$1,000), which is in
26 addition to and not part of the annual compensation of the
27 assessor. Subject to subsection (c), the department of local
28 government finance shall provide for a county deputy assessor who
29 has attained a level two or level three certification under
30 IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which
31 is in addition to and not part of the annual compensation of the
32 county deputy assessor.

33 (c) Subsection (b) applies regardless of whether the assessor or
34 deputy assessor attained the level two or level three certification:

35 (1) while in office; or

36 (2) before assuming office.

37 (d) The department of local government finance may grant to
38 the county assessor, in addition to the compensation fixed under
39 IC 36-2-5, a per diem for each day that the county assessor is
40 engaged in general reassessment activities. This subsection applies
41 regardless of whether professional assessing services are provided
42 under a contract to one (1) or more townships in the county.

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1 (e) The department of local government finance may make an
 2 allowance to the county assessor or to an employee of the county
 3 assessor only if:

- 4 (1) the allowance is specifically required by law; or
 5 (2) the department finds that the allowance is necessary in the
 6 public interest.

7 (f) A deputy or other employee of the county assessor:

- 8 (1) may use the person's own conveyance if the use is:
 9 (A) necessary for the performance of field work; and
 10 (B) authorized by the department of local government
 11 finance; and
 12 (2) is entitled to payment from the department of a sum for
 13 mileage at a rate determined by the department.

14 SECTION 17. IC 36-3-6-4, AS AMENDED BY P.L.146-2008,
 15 SECTION 704, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) Before the Wednesday after
 17 the first Monday in July each year, the consolidated city and county
 18 shall prepare budget estimates for the ensuing budget year under this
 19 section.

20 (b) The following officers shall prepare for their respective
 21 departments, offices, agencies, or courts an estimate of the amount of
 22 money required for the ensuing budget year, stating in detail each
 23 category and item of expenditure they anticipate:

- 24 (1) The director of each department of the consolidated city.
 25 (2) Each township assessor (if any), elected county officer, or
 26 head of a county agency.
 27 (3) The county clerk, for each court the clerk serves.

28 (c) In addition to the estimates required by subsection (b), the
 29 county clerk shall prepare an estimate of the amount of money that is,
 30 under law, taxable against the county for the expenses of cases tried in
 31 other counties on changes of venue.

32 (d) Each officer listed in subsection (b)(2) or (b)(3) shall append a
 33 certificate to each estimate the officer prepares stating that in the
 34 officer's opinion the amount fixed in each item will be required for the
 35 purpose indicated. The certificate must be verified by the oath of the
 36 officer.

37 (e) An estimate for a court or division of a court is subject to
 38 modification and approval by the judge of the court or division.

39 (f) All of the estimates prepared by city officers and county officers
 40 **(other than the county assessor) for a calendar year after 2009** shall
 41 be submitted to the controller. **The estimate prepared by the county**
 42 **assessor for a calendar year after 2009 shall be submitted to the**

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1 **department of local government finance for payment from the**
2 **department's budget under IC 36-2-15-12.**

3 (g) The controller shall also prepare an itemized estimate of city and
4 county expenditures for other purposes above the money proposed to
5 be used by the city departments and county officers and agencies.

6 SECTION 18. IC 36-6-6-10, AS AMENDED BY P.L.146-2008,
7 SECTION 713, IS AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2009]: Sec. 10. ~~(a) This section does not apply~~
9 ~~to the appropriation of money to pay a deputy or an employee of a~~
10 ~~township assessor with assessment duties or to an elected township~~
11 ~~assessor.~~

12 ~~(b)~~ **(a)** The township legislative body shall, **for a calendar year**
13 **after 2009**, fix the:

- 14 (1) salaries;
- 15 (2) wages;
- 16 (3) rates of hourly pay; and
- 17 (4) remuneration other than statutory allowances;

18 **of the township assessor (if any), deputies and employees of the**
19 **township assessor, and all other** officers and employees of the
20 township.

21 ~~(c)~~ **(b)** Subject to subsection ~~(d)~~; **(c)**, the township legislative body
22 may reduce the salary of an elected or appointed official. However,
23 except as provided in subsection ~~(h)~~; **(g)**, the official is entitled to a
24 salary that is not less than the salary fixed for the first year of the term
25 of office that immediately preceded the current term of office.

26 ~~(d)~~ **(c)** Except as provided in subsection ~~(h)~~; **(g)**, the township
27 legislative body may not alter the salaries of elected or appointed
28 officers during the fiscal year for which they are fixed, but it may add
29 or eliminate any other position and change the salary of any other
30 employee, if the necessary funds and appropriations are available.

31 ~~(e)~~ **(d)** If a change in the mileage allowance paid to state officers
32 and employees is established by July 1 of any year, that change shall be
33 included in the compensation fixed for the township executive and
34 **township** assessor under this section, to take effect January 1 of the
35 next year. However, the township legislative body may by ordinance
36 provide for the change in the sum per mile to take effect before January
37 1 of the next year.

38 ~~(f)~~ **(e)** The township legislative body may not reduce the salary of
39 the township executive without the consent of the township executive
40 during the term of office of the township executive as set forth in
41 IC 36-6-4-2.

42 ~~(g)~~ **(f)** This subsection applies when a township executive dies or

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1 resigns from office. The person filling the vacancy of the township
2 executive shall receive at least the same salary the previous township
3 executive received for the remainder of the unexpired term of office of
4 the township executive (as set forth in IC 36-6-4-2), unless the person
5 consents to a reduction in salary.

6 ~~(f)~~ (g) In a year in which there is not an election of members to the
7 township legislative body, the township legislative body may by
8 unanimous vote reduce the salaries of the members of the township
9 legislative body by any amount.

10 **(h) Subject to subsection (i), the township legislative body shall**
11 **provide for a calendar year after 2009 for a township assessor who**
12 **has attained a level two or level three certification under**
13 **IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000),**
14 **which is in addition to and not part of the annual compensation of**
15 **the assessor. Subject to subsection (i), the township legislative body**
16 **shall provide for a calendar year after 2009 for a township deputy**
17 **assessor who has attained a level two or level three certification**
18 **under IC 6-1.1-35.5 to receive annually five hundred dollars (\$500),**
19 **which is in addition to and not part of the annual compensation of**
20 **the township deputy assessor.**

21 (i) Subsection (h) applies regardless of whether the assessor or
22 deputy assessor attained the level two or level three certification:

- 23 (1) while in office; or
- 24 (2) before assuming office.

25 (j) The township legislative body may make an allowance for a
26 calendar year after 2009 to the township assessor, or to an
27 employee of the township assessor, only if:

- 28 (1) the allowance is specifically required by law; or
- 29 (2) the legislative body finds that the allowance is necessary in
30 the public interest.

31 (k) The township legislative body shall appropriate funds as
32 required by IC 6-1.1-4-18.5(c).

33 SECTION 19. IC 36-6-8-5, AS AMENDED BY P.L.146-2008,
34 SECTION 717, IS AMENDED TO READ AS FOLLOWS
35 [EFFECTIVE JANUARY 1, 2010]: Sec. 5. (a) When performing the
36 real property reassessment duties prescribed by IC 6-1.1-4, a township
37 assessor may receive, **from the township for a calendar year after**
38 **2009**, per diem compensation, in addition to salary, at a rate fixed by
39 the ~~county fiscal~~ **township legislative** body, for each day that the
40 assessor is engaged in reassessment activities.

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

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1 SECTION 20. IC 36-6-8-11 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 11. (a) Deputies
 3 and other employees of a township assessor must file their claims for
 4 compensation, which must be verified by the township assessor. Claims
 5 for employment that is not on an annual basis must show the actual
 6 number of days employed. Deputies and other employees of a township
 7 assessor shall be paid, **for a calendar year after 2009**, out of ~~the~~
 8 ~~county treasury, on the warrant of the county auditor.~~ **township funds.**

9 (b) Employees of the township assessor are entitled to no
 10 compensation other than that provided by **IC 36-6-6-10** and this
 11 chapter.

12 SECTION 21. THE FOLLOWING ARE REPEALED [EFFECTIVE
 13 JULY 1, 2009]: IC 36-2-7-13; IC 36-6-8-10.

14 SECTION 22. [EFFECTIVE UPON PASSAGE] **(a) For property**
 15 **taxes first due and payable in 2010, the department of local**
 16 **government finance shall:**

17 **(1) increase the maximum permissible levy under**
 18 **IC 6-1.1-18.5 for a township's general fund to account for:**

19 **(A) increased obligations for expenses related to the**
 20 **township assessor under IC 36-6-6-10, as amended by this**
 21 **act; and**

22 **(B) obligations of the township for contract expenses under**
 23 **IC 6-1.1-4-18.5, as amended by this act; and**

24 **(2) decrease the maximum permissible levy under**
 25 **IC 6-1.1-18.5 for a county's general fund to account for:**

26 **(A) decreased obligations for expenses related to the**
 27 **county assessor under IC 36-2-15-12, as added by this act;**

28 **(B) decreased obligations for expenses related to township**
 29 **assessors under IC 36-6-6-10, as amended by this act; and**

30 **(C) decreased contract expenses of the county under**
 31 **IC 6-1.1-4-18.5, as amended by this act.**

32 **(b) This SECTION expires December 31, 2012.**

33 SECTION 23. **An emergency is declared for this act.**

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