

# COMMITTEE REPORT

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## MADAM PRESIDENT:

The Senate Committee on Appropriations, to which was referred House Bill No. 1190, 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 date in SECTION 11 with "[EFFECTIVE  
2           JULY 1, 2012]".
- 3           Page 2, delete lines 4 through 42, begin a new paragraph and insert:  
4           "SECTION 2. IC 6-1.1-4-4.2 IS ADDED TO THE INDIANA CODE  
5           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
6           1, 2012]: **Sec. 4.2. (a) The county assessor of each county shall,  
7           before July 1, 2013, and before July 1 of every fourth year  
8           thereafter, prepare and submit to the department of local  
9           government finance a reassessment plan for the county. The  
10          following apply to a reassessment plan prepared and submitted  
11          under this section:**
- 12               **(1) The reassessment plan is subject to approval by the  
13               department of local government finance. The department of  
14               local government finance shall complete its review and  
15               approval of the reassessment plan before March 1 of the year  
16               following the year in which the reassessment plan is submitted  
17               by the county.**
- 18               **(2) The department of local government finance shall  
19               determine the classes of real property to be used for purposes  
20               of this section.**
- 21               **(3) Except as provided in subsection (b), the reassessment plan**

- 1           **must divide all parcels of real property in the county into four**  
 2           **(4) different groups of parcels. Each group of parcels must**  
 3           **contain approximately twenty-five percent (25%) of the**  
 4           **parcels within each class of real property in the county.**  
 5           **(5) Except as provided in subsection (b), all real property in**  
 6           **each group of parcels shall be reassessed under the county's**  
 7           **reassessment plan once during each four (4) year cycle.**  
 8           **(6) The reassessment of a group of parcels in a particular**  
 9           **class of real property must begin on July 1 of a year.**  
 10          **(7) The reassessment of parcels:**  
 11            **(A) must include a physical inspection of each parcel of**  
 12            **real property in the group of parcels that is being**  
 13            **reassessed; and**  
 14            **(B) must be completed on or before March 1 of the year**  
 15            **after the year in which the reassessment of the group of**  
 16            **parcels begins.**  
 17          **(8) For real property included in a group of parcels that is**  
 18          **reassessed, the reassessment is the basis for taxes payable in**  
 19          **the year following the year in which the reassessment is to be**  
 20          **completed.**  
 21          **(9) The reassessment plan must specify the dates by which the**  
 22          **assessor must submit land values under section 13.6 of this**  
 23          **chapter to the county property tax assessment board of**  
 24          **appeals.**  
 25          **(10) Subject to review and approval by the department of**  
 26          **local government finance, the county assessor may modify the**  
 27          **reassessment plan.**  
 28          **(b) A county may submit a reassessment plan that provides for**  
 29          **reassessing more than twenty-five percent (25%) of all parcels of**  
 30          **real property in the county in a particular year. A plan may**  
 31          **provide that all parcels are to be reassessed in one (1) year.**  
 32          **However, a plan must cover a four (4) year period. All real**  
 33          **property in each group of parcels must be reassessed under the**  
 34          **county's reassessment plan once during each reassessment cycle.**  
 35          **(c) The reassessment of the first group of parcels under a**  
 36          **county's reassessment plan shall begin on July 1, 2014, and must be**  
 37          **completed on or before March 1, 2015."**  
 38          Page 3, delete lines 1 through 8.  
 39          Page 4, line 13, strike "a".  
 40          Page 4, line 14, after "property" insert "that is".  
 41          Page 4, line 14, after "chapter" insert "and".  
 42          Page 5, between lines 36 and 37, begin a new paragraph and insert:

1 "SECTION 7. IC 6-1.1-4-9 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2013]: Sec. 9. In order to  
 3 maintain a just and equitable valuation of real property, the department  
 4 of local government finance may adopt a resolution declaring its belief  
 5 that it is necessary to reassess all or a portion of the real property  
 6 located within this state. If the department of local government finance  
 7 adopts a reassessment resolution and if either a township or a larger  
 8 area is involved **(for assessments before March 1, 2015) or one (1)**  
 9 **or more groups of parcels under the county's reassessment plan**  
 10 **are involved (for assessments after February 28, 2015),** the  
 11 department shall hold a hearing concerning the necessity for the  
 12 reassessment at the courthouse of the county in which the property is  
 13 located. The department of local government finance shall give notice  
 14 of the time and place of the hearing in the manner provided in section  
 15 10 of this chapter. After the hearing, or if the area involved is less than  
 16 a township **(for assessments before March 1, 2015) or is less than**  
 17 **one (1) group of parcels under the county's reassessment plan (for**  
 18 **assessments after February 28, 2015),** after the adoption of the  
 19 resolution of the department of local government finance, the  
 20 department may order any reassessment it deems necessary. The order  
 21 shall specify the time within which the reassessment must be  
 22 completed and the date the reassessment will become effective."

23 Page 6, between lines 22 and 23, begin a new paragraph and insert:

24 "SECTION 9. IC 6-1.1-4-13 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE FEBRUARY 29, 2012 (RETROACTIVE)]:  
 26 Sec. 13. (a) In assessing or reassessing land, the land shall be assessed  
 27 as agricultural land only when it is devoted to agricultural use.

28 (b) The department of local government finance shall give written  
 29 notice to each county assessor of:

- 30 (1) the availability of the United States Department of  
 31 Agriculture's soil survey data; and
- 32 (2) the appropriate soil productivity factor for each type or  
 33 classification of soil shown on the United States Department of  
 34 Agriculture's soil survey map.

35 All assessing officials and the property tax assessment board of appeals  
 36 shall use the data in determining the true tax value of agricultural land.  
 37 **However, notwithstanding the availability of new soil productivity**  
 38 **factors and the department of local government finance's notice of**  
 39 **the appropriate soil productivity factor for each type or**  
 40 **classification of soil shown on the United States Department of**  
 41 **Agriculture's soil survey map for the March 1, 2012, assessment**  
 42 **date, the soil productivity factors used for the March 1, 2011,**

1 **assessment date shall be used for the March 1, 2012, assessment**  
 2 **date. New soil productivity factors shall be used for assessment**  
 3 **dates occurring after March 1, 2012.**

4 (c) The department of local government finance shall by rule  
 5 provide for the method for determining the true tax value of each parcel  
 6 of agricultural land.

7 (d) This section does not apply to land purchased for industrial,  
 8 commercial, or residential uses.

9 SECTION 10. IC 6-1.1-4-13.6, AS AMENDED BY P.L.113-2010,  
 10 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JANUARY 1, 2013]: Sec. 13.6. (a) The county assessor shall determine  
 12 the values of all classes of commercial, industrial, and residential land  
 13 (including farm homesites) in the county using guidelines determined  
 14 by the department of local government finance. ~~Not later than July 1,~~  
 15 ~~2011, and every fourth year thereafter,~~ The assessor determining the  
 16 values of land shall submit the values to the county property tax  
 17 assessment board of appeals **by the dates specified in the county's**  
 18 **reassessment plan under section 4.2 of this chapter.**

19 (b) If the county assessor fails to determine land values under  
 20 subsection (a) before the ~~July 1 deadline,~~ **deadlines in the county's**  
 21 **reassessment plan under section 4.2 of this chapter,** the county  
 22 property tax assessment board of appeals shall determine the values. If  
 23 the county property tax assessment board of appeals fails to determine  
 24 the values before the land values become effective, the department of  
 25 local government finance shall determine the values.

26 (c) The county assessor shall notify all township assessors in the  
 27 county (if any) of the values. Assessing officials shall use the values  
 28 determined under this section.

29 (d) A petition for the review of the land values determined by a  
 30 county assessor under this section may be filed with the department of  
 31 local government finance not later than forty-five (45) days after the  
 32 county assessor makes the determination of the land values. The  
 33 petition must be signed by at least the lesser of:

- 34 (1) one hundred (100) property owners in the county; or
- 35 (2) five percent (5%) of the property owners in the county.

36 (e) Upon receipt of a petition for review under subsection (d), the  
 37 department of local government finance:

- 38 (1) shall review the land values determined by the county
- 39 assessor; and
- 40 (2) after a public hearing, shall:
  - 41 (A) approve;
  - 42 (B) modify; or

1 (C) disapprove;  
2 the land values."

3 Page 8, delete lines 20 through 42, begin a new paragraph and  
4 insert:

5 "SECTION 14. IC 6-1.1-4-21.4 IS ADDED TO THE INDIANA  
6 CODE AS A NEW SECTION TO READ AS FOLLOWS  
7 [EFFECTIVE JULY 1, 2012]: **Sec. 21.4. (a) The appraisals of the**  
8 **parcels in a group under a county's reassessment plan prepared**  
9 **under section 4.2 of this chapter that are subject to taxation must**  
10 **be completed as follows:**

11 (1) **The appraisal of one-third (1/3) of the parcels must be**  
12 **completed before October 1 of the year in which the group's**  
13 **reassessment under the county reassessment plan begins.**

14 (2) **The appraisal of two-thirds (2/3) of the parcels must be**  
15 **completed before January 1 of the year following the year in**  
16 **which the group's reassessment under the county**  
17 **reassessment plan begins.**

18 (3) **The appraisal of all the parcels must be completed before**  
19 **March 1 of the year following the year in which the group's**  
20 **reassessment under the county reassessment plan begins.**

21 (b) **If a county assessor employs a professional appraiser or a**  
22 **professional appraisal firm to make real property appraisals of a**  
23 **group of parcels under a county's reassessment plan, the**  
24 **professional appraiser or appraisal firm must file appraisal reports**  
25 **with the county assessor by the dates set forth in subsection (a).**

26 SECTION 15. IC 6-1.1-4-22, AS AMENDED BY P.L.136-2009,  
27 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JANUARY 1, 2013]: **Sec. 22. (a) If any assessing official assesses or**  
29 **reassesses any real property under this article (including an annual**  
30 **adjustment under section 4.5 of this chapter) the official shall give**  
31 **notice to the taxpayer and the county assessor, by mail or by using**  
32 **electronic mail that includes a secure Internet link to the**  
33 **information in the notice, of the amount of the assessment or**  
34 **reassessment.**

35 (b) ~~During a period of general reassessment,~~ Each township or  
36 county assessor shall ~~mail~~ **provide** the notice required by this section  
37 ~~within by the earlier of:~~

38 (1) ninety (90) days after the assessor:

39 (1) ~~(A)~~ **(A)** completes the appraisal of a parcel; or

40 (2) ~~(B)~~ **(B)** receives a report for a parcel from a professional  
41 appraiser or professional appraisal firm; or

42 (2) **April 10 of the year containing the assessment date for**

1           **which the assessment or reassessment first applies.**

2           **(c) The notice required by this section is in addition to any**  
 3 **required notice of assessment or reassessment included in a**  
 4 **property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.**

5           ~~(e)~~ **(d)** The notice required by this section must include notice to the  
 6 person of the opportunity to appeal the assessed valuation under  
 7 IC 6-1.1-15-1.

8           ~~(d)~~ **(e)** Notice of the opportunity to appeal the assessed valuation  
 9 required under subsection ~~(e)~~ **(d)** must include the following:

10           (1) The procedure that a taxpayer must follow to appeal the  
 11 assessment or reassessment.

12           (2) The forms that must be filed for an appeal of the assessment  
 13 or reassessment.

14           (3) Notice that an appeal of the assessment or reassessment  
 15 requires evidence relevant to the true tax value of the taxpayer's  
 16 property as of the assessment date.

17           SECTION 16. IC 6-1.1-4-27.5, AS AMENDED BY P.L.172-2011,  
 18 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JANUARY 1, 2013]: Sec. 27.5. (a) The auditor of each county shall  
 20 establish a property reassessment fund. The county treasurer shall  
 21 deposit all collections resulting from the property taxes that the county  
 22 levies for the county's property reassessment fund.

23           ~~(b) With respect to the general reassessment of real property that is~~  
 24 ~~to commence on July 1, 2010, the county council of each county shall;~~  
 25 ~~for property taxes due in 2006, 2007, 2008, and 2009, levy in each year~~  
 26 ~~against all the taxable property in the county an amount equal to~~  
 27 ~~one-fourth (1/4) of the remainder of:~~

28           ~~(1) the estimated costs referred to in section 28.5(a) of this~~  
 29 ~~chapter; minus~~

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

32           ~~(c) (b)~~ With respect to a ~~general~~ reassessment of real property that  
 33 is to commence on July 1, 2015, and each fifth year thereafter, ~~under~~  
 34 **a county's reassessment plan under section 4.2 of this chapter**, the  
 35 county council of each county shall, for property taxes due ~~in the year~~  
 36 ~~that the general reassessment is to commence and the four (4) years~~  
 37 ~~preceding that each year~~, levy against all the taxable property in the  
 38 county an amount equal to ~~one-fifth (1/5) of the estimated costs of the~~  
 39 ~~general reassessment under section 28.5 of this chapter~~ **for the group**  
 40 **of parcels to be reassessed in that year.**

41           ~~(d)~~ **(c)** The department of local government finance shall give to  
 42 each county council notice, before January 1 in a year, of the tax levies

1 required by this section for that year.

2 ~~(c)~~ **(d)** The department of local government finance may raise or  
3 lower the property tax levy under this section for a year if the  
4 department determines it is appropriate because the estimated cost of:

5 (1) a ~~general~~ **reassessment of one (1) or more groups of parcels**  
6 **under a county's reassessment plan prepared under section**  
7 **4.2 of this chapter;** or

8 (2) making annual adjustments under section 4.5 of this chapter;  
9 has changed.

10 ~~(f)~~ **(e)** The county assessor may petition the county fiscal body to  
11 increase the levy under subsection (b) ~~or (c)~~ to pay for the costs of:

12 (1) a ~~general~~ **reassessment of one (1) or more groups of parcels**  
13 **under a county's reassessment plan prepared under section**  
14 **4.2 of this chapter;**

15 (2) verification under 50 IAC 21-3-2 of sales disclosure forms  
16 forwarded to the county assessor under IC 6-1.1-5.5-3; or

17 (3) processing annual adjustments under section 4.5 of this  
18 chapter.

19 The assessor must document the needs and reasons for the increased  
20 funding.

21 ~~(g)~~ **(f)** If the county fiscal body denies a petition under subsection  
22 ~~(f)~~; **(e)**, the county assessor may appeal to the department of local  
23 government finance. The department of local government finance shall:

24 (1) hear the appeal; and

25 (2) determine whether the additional levy is necessary."

26 Delete page 9.

27 Page 10, delete lines 1 through 37.

28 Page 12, delete lines 15 through 42 and insert:

29 "SECTION 19. IC 6-1.1-4-30 IS AMENDED TO READ AS  
30 FOLLOWS [EFFECTIVE JANUARY 1, 2013]: Sec. 30. **(a)** In making  
31 any assessment or reassessment of real property in the interim between  
32 general reassessments **under section 4 of this chapter**, the rules,  
33 regulations, and standards for assessment are the same as those used in  
34 the preceding general reassessment.

35 **(b) In making any assessment or reassessment of real property**  
36 **between reassessments of that real property under a county's**  
37 **reassessment plan prepared under section 4.2 of this chapter, the**  
38 **rules, regulations, and standards for assessment are the same as**  
39 **those used for that real property in the preceding reassessment of**  
40 **that group of parcels under a county's reassessment plan.**

41 SECTION 20. IC 6-1.1-4-31, AS AMENDED BY P.L.113-2010,  
42 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JANUARY 1, 2013]: Sec. 31. (a) The department of local government finance shall periodically check the conduct of:

- (1) a general reassessment of property **under section 4 of this chapter;**
- (2) a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter;**
- ~~(2) (3)~~ work required to be performed by local officials under 50 IAC 21; and
- ~~(3)~~ **(4)** other property assessment activities in the county, as determined by the department.

The department of local government finance may inform township assessors (if any), county assessors, and the presidents of county councils in writing if its check reveals that the general reassessment, **the reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter,** or other property assessment activities are not being properly conducted, work required to be performed by local officials under 50 IAC 21 is not being properly conducted, or property assessments are not being properly made.

(b) The failure of the department of local government finance to inform local officials under subsection (a) shall not be construed as an indication by the department that:

- (1) the general reassessment **under section 4 of this chapter, a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter,** or other property assessment activities are being properly conducted;
- (2) work required to be performed by local officials under 50 IAC 21 is being properly conducted; or
- (3) property assessments are being properly made.

(c) If the department of local government finance:

- (1) determines under subsection (a) that a general reassessment **under section 4 of this chapter, a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter,** or other assessment activities ~~for a general reassessment year or any other year~~ are not being properly conducted; and
- (2) informs:
  - (A) the township assessor (if any) of each affected township;
  - (B) the county assessor; and
  - (C) the president of the county council;
 in writing under subsection (a);

1 the department may order a state conducted assessment or reassessment  
 2 under section 31.5 of this chapter to begin not less than sixty (60) days  
 3 after the date of the notice under subdivision (2).

4 (d) If the department of local government finance:

5 (1) determines under subsection (a) that work required to be  
 6 performed by local officials under 50 IAC 21 is not being  
 7 properly conducted; and

8 (2) informs:

9 (A) the township assessor of each affected township (if any);

10 (B) the county assessor; and

11 (C) the president of the county council;

12 in writing under subsection (a);

13 the department may conduct the work or contract to have the work  
 14 conducted to begin not less than sixty (60) days after the date of the  
 15 notice under subdivision (2). If the department determines during the  
 16 period between the date of the notice under subdivision (2) and the  
 17 proposed date for beginning the work or having the work conducted  
 18 that work required to be performed by local officials under 50 IAC 21  
 19 is being properly conducted, the department may rescind the order.

20 (e) If the department of local government finance contracts to have  
 21 work conducted under subsection (d), the department shall forward the  
 22 bill for the services to the county and the county shall pay the bill under  
 23 the same procedures that apply to county payments of bills for  
 24 assessment or reassessment services under section 31.5 of this chapter.

25 (f) A county council president who is informed by the department  
 26 of local government finance under subsection (a) shall provide the  
 27 information to the board of county commissioners. A board of county  
 28 commissioners that receives information under this subsection may  
 29 adopt an ordinance to do either or both of the following:

30 (1) Determine that:

31 (A) the information indicates that the county assessor has  
 32 failed to perform adequately the duties of county assessor; and

33 (B) 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 (2) Determine that:

37 (A) the information indicates that one (1) or more township  
 38 assessors in the county have failed to perform adequately the  
 39 duties of township assessor; and

40 (B) by that failure the township assessor or township assessors  
 41 forfeit the office of township assessor and are subject to  
 42 removal from office by an information filed under

1 IC 34-17-2-1(b).

2 (g) A city-county council that is informed by the department of local  
3 government finance under subsection (a) may adopt an ordinance  
4 making the determination or determinations referred to in subsection  
5 (f).

6 SECTION 21. IC 6-1.1-4-31.5, AS AMENDED BY P.L.146-2008,  
7 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JANUARY 1, 2013]: Sec. 31.5. (a) As used in this section,  
9 "department" refers to the department of local government finance.

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

14 (c) If the department orders a state conducted assessment or  
15 reassessment in a county, the department shall assume the duties of the  
16 county assessor. Notwithstanding sections 15 and 17 of this chapter, a  
17 county assessor subject to an order issued under this section may not  
18 assess property or have property assessed for the assessment or general  
19 reassessment **under section 4 of this chapter or under a county's**  
20 **reassessment plan prepared under section 4.2 of this chapter.** Until  
21 the state conducted assessment or reassessment is completed under this  
22 section, the assessment or reassessment duties of the county assessor  
23 are limited to providing the department or a contractor of the  
24 department the support and information requested by the department  
25 or the contractor.

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

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

- 37 (1) data;  
38 (2) records;  
39 (3) maps;  
40 (4) parcel record cards;  
41 (5) forms;  
42 (6) computer software systems;

1 (7) computer hardware systems; and  
 2 (8) other information;  
 3 related to the assessment or reassessment of real property in the county.  
 4 The information described in this subsection must be provided at no  
 5 cost to the department or the contractor of the department. A failure to  
 6 provide information requested under this subsection constitutes a  
 7 failure to perform a duty related to an assessment or a general  
 8 reassessment **under section 4 of this chapter or under a county's**  
 9 **reassessment plan prepared under section 4.2 of this chapter** and  
 10 is subject to IC 6-1.1-37-2.

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

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

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

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

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

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

- 39 (1) submits to the department a fully itemized, certified bill in the  
 40 form required by IC 5-11-10-1 for the costs of the work performed  
 41 under the contract;  
 42 (2) obtains from the department:

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

10 The department's approval and certification of a bill under subdivision  
11 (2) shall be treated as conclusively resolving the merits of a contractor's  
12 claim. Upon receipt of the documentation described in subdivision (3),  
13 the county auditor shall immediately certify that the bill is true and  
14 correct without further audit and submit the claim to the county  
15 executive. The county executive shall allow the claim, in full, as  
16 approved by the department, without further examination of the merits  
17 of the claim in a regular or special session that is held not less than  
18 three (3) days and not more than seven (7) days after the date the claim  
19 is certified by the county fiscal officer if the procedures in IC 5-11-10-2  
20 are used to approve the claim or the date the claim is placed on the  
21 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are  
22 used to approve the claim. Upon allowance of the claim by the county  
23 executive, the county auditor shall immediately issue a warrant or  
24 check for the full amount of the claim approved by the department.  
25 Compliance with this subsection constitutes compliance with  
26 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and  
27 payment of a claim in compliance with this subsection is not subject to  
28 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply  
29 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies  
30 to a fiscal officer who pays a claim in compliance with this subsection.

31 (j) Notwithstanding IC 4-13-2, a period of seven (7) days is  
32 permitted for each of the following to review and act under IC 4-13-2  
33 on a contract of the department entered into under this section:

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

38 (k) If money in the county's property reassessment fund is  
39 insufficient to pay for an assessment or reassessment conducted under  
40 this section, the department may increase the tax rate and tax levy of  
41 the county's property reassessment fund to pay the cost and expenses  
42 related to the assessment or reassessment.

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

16 (m) A contractor of the department may notify the department if:

17 (1) a county auditor fails to:

18 (A) certify the contractor's bill;

19 (B) publish the contractor's claim;

20 (C) submit the contractor's claim to the county executive; or

21 (D) issue a warrant or check for payment of the contractor's  
 22 bill;

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

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

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

32 (n) The department, upon receiving notice under subsection (m)  
 33 from a contractor of the department, shall:

34 (1) verify the accuracy of the contractor's assertion in the notice  
 35 that:

36 (A) a failure occurred as described in subsection (m)(1) or  
 37 (m)(2); or

38 (B) a person or an entity acted or failed to act as described in  
 39 subsection (m)(3); and

40 (2) provide to the treasurer of state the department's approval  
 41 under subsection (i)(2)(A) of the contractor's bill with respect to  
 42 which the contractor gave notice under subsection (m).

1 (o) Upon receipt of the department's approval of a contractor's bill  
 2 under subsection (n), the treasurer of state shall pay the contractor the  
 3 amount of the bill approved by the department from money in the  
 4 possession of the state that would otherwise be available for  
 5 distribution to the county, including distributions of admissions taxes  
 6 or wagering taxes.

7 (p) The treasurer of state shall withhold from the money that would  
 8 be distributed under IC 4-33-12-6, IC 4-33-13-5, or any other law to a  
 9 county described in a notice provided under subsection (m) the amount  
 10 of a payment made by the treasurer of state to the contractor of the  
 11 department under subsection (o). Money shall be withheld from any  
 12 source payable to the county.

13 (q) Compliance with subsections (m) through (p) constitutes  
 14 compliance with IC 5-11-10.

15 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to  
 16 the payment made in compliance with subsections (m) through (p).  
 17 This subsection and subsections (m) through (p) must be interpreted  
 18 liberally so that the state shall, to the extent legally valid, ensure that  
 19 the contractual obligations of a county subject to this section are paid.  
 20 Nothing in this section shall be construed to create a debt of the state.

21 (s) The provisions of this section are severable as provided in  
 22 IC 1-1-1-8(b)."

23 Delete page 13.

24 Page 14, delete lines 1 through 30.

25 Page 16, line 10, reset in roman "The".

26 Page 16, line 10, delete "A".

27 Page 16, line 10, reset in roman "prescribed by".

28 Page 16, line 10, delete "determined under".

29 Page 16, line 12, reset in roman "the method set forth in"

30 Page 16, line 12, delete "an alternative abatement schedule".

31 Page 16, line 13, delete "provided under".

32 Page 16, line 18, reset in roman "general".

33 page 16, line 35, reset in roman "(d)(10)".

34 Page 16, line 35, delete "(d)(5)".

35 Page 26, line 37, delete ";" and insert ",".

36 Page 26, line 37, strike "excluding".

37 Page 26, line 38, strike "years in which a general reassessment".

38 Page 26, line 38, delete "under IC 6-1.1-4-4".

39 Page 26, line 38, strike "occurs,".

40 Page 26, line 39, strike "determined".

41 Page 26, line 40, delete ";" and insert "**to account for reassessment**  
 42 **under IC 6-1.1-4-4 or IC 6-1.1-4-4.2;**".

- 1 Page 30, line 6, after "general" insert "**the**".
- 2 Page 30, line 12, strike "general" and insert "**the**".
- 3 Page 30, line 12, after "reassessment" insert "**under IC 6-1.1-4-4 or**
- 4 **IC 6-1.1-4-4.2**".
- 5 Page 30, line 13, after "general" insert "**the**".
- 6 Page 30, line 18, delete "or IC 6-1.1-4-4.2".
- 7 Page 31, line 21, after "general" insert "**the**".
- 8 Page 31, line 27, after "general" insert "**the**".
- 9 Page 31, line 29, after "general" insert "**the**".
- 10 Page 33, line 24, after "general" insert "**the**".
- 11 Page 33, line 30, after "general" insert "**the**".
- 12 Page 33, line 32, strike "general" and insert "**the**".
- 13 Page 33, line 36, delete "or IC 6-1.1-4-4.2".
- 14 Page 34, line 41, delete "county's".
- 15 Page 67, line 35, after "area" insert "**under IC 6-1.1-4-4**".
- 16 Page 85, after line 9, begin a new paragraph and insert:
- 17 "**SECTION 52. An emergency is declared for this act.**".
- 18 Renumber all SECTIONS consecutively.  
(Reference is to HB 1190 as printed January 23, 2012.)

**and when so amended that said bill do pass .**

Committee Vote: Yeas 12, Nays 0.

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**Senator Kenley, Chairperson**