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# SENATE BILL No. 12

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 3-8-1; IC 6-1.1-35.5-1.2; IC 36-2; IC 36-6-5-4.

**Synopsis:** County and township assessor qualifications. Provides that after June 30, 2013, each: (1) county assessor; and (2) township assessor; who has not attained the certification of a level three assessor-appraiser must either employ a certified level three assessor-appraiser or retain the services of a certified level three assessor-appraiser as an independent contractor. Provides that if an assessor does not comply with these requirements, the county executive shall order the county auditor to withhold the salary of the assessor, unless the county executive makes certain findings. Deletes the requirement that candidates for county assessor must have attained the certification of a level three assessor-appraiser. Deletes the requirement that candidates for township assessor must have attained the certification of a level three assessor-appraiser before taking office.

**Effective:** July 1, 2013.

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January 7, 2013, read first time and referred to Committee on Local Government.

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First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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# SENATE BILL No. 12



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 3-8-1-23, AS AMENDED BY P.L.146-2012,  
 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2013]: Sec. 23. ~~(a)~~ A candidate for the office of county  
 4 assessor must:  
 5 (1) have resided in the county for at least one (1) year before the  
 6 election, as provided in Article 6, Section 4 of the Constitution of  
 7 the State of Indiana;  
 8 (2) own real property located in the county upon taking office;  
 9 and  
 10 ~~(3) fulfill the requirements of subsections (b) through (d), as~~  
 11 ~~applicable:~~  
 12 ~~(b) A candidate for the office of county assessor who runs in an~~  
 13 ~~election after June 30, 2008, must~~  
 14 (3) have attained the certification of a level two assessor-appraiser  
 15 under IC 6-1.1-35.5.  
 16 ~~(c) A candidate for the office of county assessor who:~~  
 17 ~~(1) did not hold the office of county assessor on January 1, 2012;~~



1 and  
2 (2) runs in an election after January 1, 2012;  
3 must have attained the certification of a level three assessor-appraiser  
4 under IC 6-1.1-35.5.

5 (d) A candidate for the office of county assessor who:  
6 (1) held the office of county assessor on January 1, 2012; and  
7 (2) runs in an election after January 1, 2016;  
8 must have attained the certification of a level three assessor-appraiser  
9 under IC 6-1.1-35.5.

10 SECTION 2. IC 3-8-1-23.6, AS ADDED BY P.L.146-2008,  
11 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2013]: Sec. 23.6. (a) A person who runs in an election after  
13 June 30, 2008, for the office of township assessor under IC 36-6-5-1  
14 must have attained the certification of a level two assessor-appraiser  
15 under IC 6-1.1-35.5 before taking office.

16 (b) A person who runs in an election after January 1, 2012, for the  
17 office of township assessor under IC 36-6-5-1 must have attained the  
18 certification of a level three assessor-appraiser under IC 6-1.1-35.5  
19 before taking office.

20 SECTION 3. IC 6-1.1-35.5-1.2 IS ADDED TO THE INDIANA  
21 CODE AS A NEW SECTION TO READ AS FOLLOWS  
22 [EFFECTIVE JULY 1, 2013]: Sec. 1.2. (a) After June 30, 2013, each:

23 (1) county assessor; and  
24 (2) township assessor;  
25 who has not attained the certification of a level three  
26 assessor-appraiser under this chapter must either employ at least  
27 one (1) certified level three assessor-appraiser or retain the  
28 services of at least one (1) certified level three assessor-appraiser  
29 as an independent contractor.

30 (b) If an assessor does not comply with subsection (a), the  
31 county executive shall order the county auditor to withhold the  
32 salary of the assessor, and the county auditor shall withhold the  
33 assessor's salary until the assessor complies with subsection (a),  
34 unless the county executive finds that:

35 (1) the failure of the assessor to comply with subsection (a) is  
36 the result of unusual circumstances beyond the control of the  
37 assessor;  
38 (2) the assessor is making efforts to comply with subsection  
39 (a); and  
40 (3) because of the unusual circumstances described in  
41 subdivision (1), withholding the salary of the assessor would  
42 be unreasonable.

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1 (c) If:

2 (1) the county executive orders a county auditor to withhold  
3 the salary of an assessor under subsection (b); and

4 (2) the assessor subsequently complies with subsection (a);  
5 the assessor is not entitled to the assessor's salary for the period  
6 during which the assessor's salary was withheld under subsection  
7 (b).

8 SECTION 4. IC 36-2-15-5, AS AMENDED BY P.L.146-2008,  
9 SECTION 693, IS AMENDED TO READ AS FOLLOWS  
10 [EFFECTIVE JULY 1, 2013]: Sec. 5. (a) The county assessor shall  
11 perform the functions assigned by statute to the county assessor,  
12 including the following:

13 (1) Countywide equalization.

14 (2) Selection and maintenance of a countywide computer system.

15 (3) Certification of gross assessments to the county auditor.

16 (4) Discovery of omitted property.

17 (5) In:

18 (A) a township in which the transfer of duties of the elected  
19 township assessor is required by subsection (c); or

20 (B) a township in which the duties relating to the assessment  
21 of tangible property are not required to be performed by a  
22 township assessor elected under IC 36-6-5;

23 performance of the assessment duties prescribed by IC 6-1.1.

24 (b) A transfer of duties between assessors does not affect:

25 (1) any assessment, assessment appeal, or other official action  
26 made by an assessor before the transfer; or

27 (2) any pending action against, or the rights of any party that may  
28 possess a legal claim against, an assessor that is not described in  
29 subdivision (1).

30 Any assessment, assessment appeal, or other official action of an  
31 assessor made by the assessor within the scope of the assessor's official  
32 duties before the transfer is considered as having been made by the  
33 assessor to whom the duties are transferred.

34 (c) If:

35 (1) for a particular general election after ~~June 30, 2008,~~  
36 **December 31, 2012**, the person elected to the office of township  
37 assessor has not attained the certification of a level two  
38 assessor-appraiser **as provided in IC 3-8-1-23.6**; or

39 (2) for a ~~particular~~ **the 2012** general election, ~~after January 1,~~  
40 ~~2012~~, the person elected to the office of township assessor has not  
41 attained the certification of a level three assessor-appraiser as  
42 provided in IC 3-8-1-23.6 **(before its amendment in the 2013**

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1 **session of the general assembly);**

2 before the date the term of office begins, the assessment duties  
3 prescribed by IC 6-1.1 that would otherwise be performed in the  
4 township by the township assessor are transferred to the county  
5 assessor on that date. If assessment duties in a township are transferred  
6 to the county assessor under this subsection, those assessment duties  
7 are transferred back to the township assessor if at a later election a  
8 person who has attained the required level of certification referred to  
9 in subdivision (1) or (2) **(as applicable)** is elected to the office of  
10 township assessor.

11 (d) If assessment duties in a township are transferred to the county  
12 assessor under subsection (c), the office of elected township assessor  
13 remains vacant for the period during which the assessment duties  
14 prescribed by IC 6-1.1 are transferred to the county assessor.

15 (e) A referendum shall be held under sections 7.4 through 11 of this  
16 chapter in each township in which the number of parcels of real  
17 property on January 1, 2008, is at least fifteen thousand (15,000) to  
18 determine whether to transfer to the county assessor the assessment  
19 duties prescribed by IC 6-1.1 that would otherwise be performed by the  
20 elected township assessor of the township.

21 SECTION 5. IC 36-2-16-8, AS AMENDED BY P.L.146-2008,  
22 SECTION 699, IS AMENDED TO READ AS FOLLOWS  
23 [EFFECTIVE JULY 1, 2013]: Sec. 8. (a) The county assessor may  
24 appoint the number of full-time or part-time deputies and employees  
25 authorized by the county fiscal body.

26 (b) ~~After June 30, 2009;~~ **Subject to IC 6-1.1-35.5-1.2**, an employee  
27 of the county assessor who performs real property assessing duties  
28 must have attained the level of certification under IC 6-1.1-35.5 that  
29 the county assessor is required to attain under IC 3-8-1-23.

30 SECTION 6. IC 36-6-5-4, AS ADDED BY P.L.146-2008,  
31 SECTION 712, IS AMENDED TO READ AS FOLLOWS  
32 [EFFECTIVE JULY 1, 2013]: Sec. 4. ~~After June 30, 2009;~~ **Subject to**  
33 **IC 6-1.1-35.5-1.2**, an employee of a township assessor who performs  
34 real property assessing duties must have attained the level of  
35 certification under IC 6-1.1-35.5 that the township assessor is required  
36 to attain under IC 3-8-1-23.6.

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