

IC 6-1.5-2

Chapter 2. Establishment of Board

IC 6-1.5-2-1

Establishment of board; members; terms; quorum

Sec. 1. (a) A state agency to be known as the Indiana board of tax review is established. The Indiana board is composed of three (3) lay members. The governor shall appoint the members of the Indiana board. The members of the Indiana board shall elect the chairperson of the board.

(b) Two (2) members of the Indiana board must be members of one (1) major political party, and one (1) member of the board must be a member of the other major political party.

(c) Except as provided in subsections (d) and (e), the term of office of an Indiana board member is four (4) years.

(d) The initial terms of office of the Indiana board are as follows:

(1) For one (1) board member, one (1) year.

(2) For one (1) board member, two (2) years.

(3) For one (1) board member, three (3) years.

(e) An Indiana board member appointed to fill a vacancy shall serve for the unexpired term of the member's predecessor.

(f) Any two (2) members of the Indiana board constitute a quorum for the transaction of business. Action may be taken by the Indiana board only upon the vote of a majority of the whole board.

As added by P.L.198-2001, SEC.95.

IC 6-1.5-2-2

Surety bonds

Sec. 2. (a) Before performing any official duties, each lay member of the Indiana board shall execute:

(1) a surety bond in the amount of ten thousand dollars (\$10,000), with a surety approved by the governor; and

(2) an oath of office.

(b) The surety bond shall be payable to the state and shall be conditioned on the faithful discharge of the Indiana board member's duties. The executed surety bond and oath of office shall be filed in the office of the secretary of state.

As added by P.L.198-2001, SEC.95.

IC 6-1.5-2-3

Removal of members

Sec. 3. After a hearing on the matter, the governor may remove a member of the Indiana board for incompetency, neglect, or inefficiency.

As added by P.L.198-2001, SEC.95.

IC 6-1.5-2-4

Meetings; supplies

Sec. 4. The Indiana board shall meet in continuous session throughout each calendar year in quarters provided by the state in the

city of Indianapolis. The state shall provide the Indiana board with the supplies and printing that the board needs to transact business.
As added by P.L.198-2001, SEC.95.

IC 6-1.5-2-5

Record keeping

Sec. 5. The Indiana board shall keep a record of its proceedings and orders. The Indiana board's record is a public record. A copy of the appropriate portion of the record is sufficient evidence in all courts or proceedings to prove an action, a rule, or an order of the Indiana board if the copy is certified by a lay member of the board.
As added by P.L.198-2001, SEC.95.

IC 6-1.5-2-6

Charge by Indiana board to person who files Indiana tax court petition

Sec. 6. Notwithstanding IC 5-14-3-8, the Indiana board shall charge a person that files a petition with the Indiana tax court for review of a determination by the Indiana board the reasonable cost of preparing any necessary copies and transcripts for transmittal to the court.
As added by P.L.219-2007, SEC.88.