



# Department of Local Government Finance

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## Assessor Complaints

Barry Wood  
Assessment Division Director

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# Assessor Complaints

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# Disclaimer

- This presentation and other Department of Local Government Finance materials are not a substitute for the law. The following is not legal advice, just an informative presentation. The Indiana Code always governs.
- Please consult with your county attorney for specific legal advice/guidance.



# Definitions/Indiana Code:

## Ind. Code § 6-1.1-35.7-3

### Ind. Code § 6-1.1-35.7-3 Adherence to Uniform Standards of Professional Appraiser Practice; prohibited actions

Sec. 3. (a) An individual who is a township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser shall adhere to the Uniform Standards of Professional Appraisal Practice in the performance of the individual's duties.

(b) An individual who is a township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser shall not do any of the following:

- (1) Conduct an assessment that includes the reporting of a predetermined opinion or conclusion.
- (2) Misrepresent the individual's role when providing valuation services that are outside the practice of property assessment.
- (3) Communicate assessment results with the intent to mislead or defraud.
- (4) Communicate a report that the individual knows is misleading or fraudulent.



# Definitions/Indiana Code:

## Ind. Code § 6-1.1-35.7-3

- (5) Knowingly permit an employee or other person to communicate a misleading or fraudulent report.
- (6) Engage in criminal conduct.
- (7) Willfully or knowingly violate the requirements of Ind. Code § [6-1.1-35-9](#).
- (8) Perform an assessment in a grossly negligent manner.
- (9) Perform an assessment with bias.
- (10) Advocate for an assessment. However, this subdivision does not prevent a township assessor, a county assessor, an employee of the county assessor or township assessor, or an appraiser from defending or explaining the accuracy of an assessment and any corresponding methodology used in the assessment at a preliminary informal hearing, during settlement discussions, at a public hearing, or at the appellate level.
- As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.



# Definitions/Indiana Code: Ind. Code § 6-1.1-35.7-4

**Ind. Code § 6-1.1-35.7-4 Conduct of an assessing official or employee; written complaint; revocation of certification; certification of appeal board**

Sec. 4. (a) A township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser:

- (1) must be competent to perform a particular assessment;
- (2) must acquire the necessary competency to perform the assessment; or
- (3) shall contract with an appraiser who demonstrates competency to do the assessment.



# Definitions/Indiana Code:

## Ind. Code § 6-1.1-35.7-4

- (b) If a taxpayer has reason to believe that the township assessor, the county assessor, an employee of the township assessor or county assessor, or an appraiser has violated subsection (a) or section 3 of this chapter, the taxpayer may submit a written complaint to the department. The department shall respond in writing to the complaint within thirty (30) days.
- (c) The department may not review a written complaint submitted under subsection (b) if the complaint is related to a matter that is under appeal.
- (d) The department may revoke the certification of a township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser under 50 IAC 15 for gross incompetence in the performance of an assessment.



# Definitions/Indiana Code:

## Ind. Code § 6-1.1-35.7-4

(e) An individual whose certification is revoked by the department under subsection (d) may appeal the department's decision to the certification appeal board established under subsection (f). A decision of the certification appeal board may be appealed to the tax court in the same manner that a final determination of the department may be appealed under Ind. Code § [33-26](#).

(f) The certification appeal board is established for the sole purpose of conducting appeals under this section. The board consists of the following seven (7) members:

- (1) Two (2) representatives of the department appointed by the commissioner of the department.
- (2) Two (2) individuals appointed by the governor. The individuals must be township or county assessors.
- (3) Two (2) individuals appointed by the governor. The individuals must be licensed appraisers.
- (4) One (1) individual appointed by the governor. The individual must be a resident of Indiana.



# Definitions/Indiana Code:

## Ind. Code § 6-1.1-35.7-4

The commissioner of the department shall designate a member appointed under subdivision (1) as the chairperson of the board. Not more than four (4) members of the board may be members of the same political party. Each member of the board serves at the pleasure of the appointing authority.

(g) The certification appeal board shall meet as often as is necessary to properly perform its duties. Each member of the board is entitled to the following:

- (1) The salary per diem provided under Ind. Code § [4-10-11-2.1](#)(b).
- (2) Reimbursement for traveling expenses as provided under Ind. Code § [4-13-1-4](#).
- (3) Other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

*As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4. Amended by P.L.178-2021, SEC.4; P.L.174-2022, SEC.45.*



# DLGF Procedure:

## Ind. Code § 6-1.1-35.7-4(b)

- Ind. Code § 6-1.1-35.7-4(b) allows a taxpayer to file a written complaint with the Department if the taxpayer has reason to believe that the township assessor, county assessor, an employee of the township or county assessor, or an appraiser violated of Ind. Code § 6-1.1-35.7-4(a) (competency to perform the assessment) or Ind. Code § 6-1.1-35.7-3 (Uniform Standards of Professional Appraisal Practices; prohibited actions). The Department shall respond in writing to the complaint within thirty (30) days.



# DLGF Procedure

- The Assessment Division will be involved in all aspects of the complaint review process. The Assessment Division will complete an initial review of any complaint received and make a preliminary determination as to whether the complaint alleges a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3. If the complaint does make such an allegation, the Assessment Division will be responsible for conducting a formal review of the complaint and drafting a report of its findings, including a conclusion on if the allegation(s) is substantiated or unsubstantiated.
- The Legal Division will be responsible for reviewing the Assessment Division's initial screening of the complaint to determine if the complaint alleges a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3. The Legal Division will oversee any written correspondence to the complainant and the assessing official initially and at the end of the formal review (if one is conducted). The Legal Division will also review the Assessment Division's formal review findings and recommendations.



# DLGF Procedure

- The Commissioner will make the final determination on the initial screening of the complaint to determine if the complaint alleges a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3. The Commissioner will also make the final determination on the Assessment Division's formal review findings and recommendation.
- The Department will not conduct a formal review of complaints involving matters which are currently under appeal with a county Property Tax Assessment Board of Appeals, the Indiana Board of Tax Review, Indiana Tax Court, and/or the Indiana Supreme Court.



# DLGF Procedure

## A. Complaint Received

The Department will receive the written complaint. The complaint can be submitted via email, U.S. Mail, or through the form provided by the Department.

## B. Screening:

1. Within two (2) business days from receiving the complaint, the Director will review the complaint to determine if the complaint alleges violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3 and forward his/her recommendation to the Deputy General Counsel for further review.
2. Within one (1) business day from receiving the recommendation from the Director, the Deputy General Counsel will review the matter and provide his/her recommendation to the General Counsel for further review (agree/disagree with Director's recommendation).



# DLGF Procedure

3. Within one (1) business day from receiving the recommendation from the Deputy General Counsel, the General Counsel will review the matter and provide his/her recommendation to the Commissioner for further review (agree/disagree with Director's recommendation).
4. Within seven (7) business days from receiving the recommendation from the General Counsel, the Commissioner will make a final determination on whether the complaint alleges a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3.



# DLGF Procedure

- *No Jurisdiction*
  - a. If the Commissioner determines that the complaint *does not* allege a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3, the Deputy General Counsel will respond to the complainant in writing indicating that the complaint does not allege a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3 and a formal review will not be pursued at this time.
  - a. **The statute requires that a response be sent to the complainant within thirty (30) days from receipt of the complaint.**



# DLGF Procedure

- *Jurisdiction*
  - a. If the Commissioner determines that the complaint alleges a violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3, a formal review will commence as outlined below.
  - b. The Deputy General Counsel will send the complainant a written response acknowledging the Department's receipt of the complaint and informing the complainant that the Department will complete a formal review of the allegations.
  - i. The statute requires that a response be sent to the complainant within thirty (30) days from receipt of the complaint.



# DLGF Procedure

- The Deputy General Counsel will send the assessing official a letter notifying him/her that the Department will be conducting a formal review of an alleged violation of Ind. Code § 6-1.1-35.7-4(a) and/or Ind. Code § 6-1.1-35.7-3. A copy of the complaint will be attached, with redactions made for information not relevant to the complaint or information that is considered confidential.



# DLGF Procedure: Formal Review

## C. Formal Review

1. The Director will assign a Field Representative to complete a formal review of the complaint.
  - a. The Director may assign the complaint to the Field Representative that oversees the district of the township or county involved in the complaint.
  - b. If the complaint involves a township or county in the district that the Director oversees, the Director will assign a different Field Representative to complete a formal review of that complaint.



# DLGF Procedure: Formal Review

2. The Field Representative will take the following actions:
  - a. Contact the complainant, if not the affected taxpayer, and request further information/documentation if needed.
  - b. Contact the taxpayer. i.e., Request relevant documentation.
  - c. Contact the assessing official named in the complaint. i.e., Request relevant documentation.
  - d. If the assessing official named in the complaint is an employee of an elected official, contact the elected official. i.e., Request relevant documentation.
  - e. Contact other witnesses or individuals as deemed necessary to complete the formal review.



# DLGF Procedure: Formal Review

3. If the Field Representative requires legal assistance in obtaining a document, the Field Representative will discuss the matter with the Director and Deputy General Counsel assigned to the matter.
4. The Field Representative will write a report of their findings and indicate in the report if the allegation is substantiated or unsubstantiated. a. The Field Representative may make recommendations in the report for further actions, such as further education for the assessing official or referral to an outside agency or law enforcement agency, etc.
5. The Field Representative will submit the report of their findings to the Director.



# Assessor Complaints: Review of Formal Review/Findings

## D. Review of Formal Review/Findings

1. The Director will review the Field Representative's report and make a recommendation on if he/she agrees or disagrees with the findings. a. The Director may return the report to the Field Representative if he/she believes further information should be gathered before making a recommendation.
2. The Director will forward his/her recommendation to the Deputy General Counsel.
3. The Deputy General Counsel will review the matter and forward his/her recommendation to the General Counsel (agree/disagree with findings and recommendation).
4. The General Counsel will review the matter and forward his/her recommendation to the Chief of Staff and Commissioner (agree/disagree with findings and recommendation).



# Assessor Complaints: Review of Formal Review/Findings

5. The Chief of Staff may review the matter and forward his/her recommendation to the Commissioner.
6. The Commissioner will review the matter and make the final determination.
7. The Deputy General Counsel will draft a letter outlining the Department's determination for the Commissioner to sign. A copy of the letter will be sent to the following individuals: the complainant, taxpayer (if not the complainant), assessing official, and assessing official's employer if employed by an elected official.



# DLGF Procedure

## 1. Complainant Information

First Name:	Middle Name:	Last Name
Suffix:		
Other names used:		
Address:		
City:	State:	Zip Code:
Phone number (with area code):		
Email:		



# DLGF Procedure

2. Who is your complaint against?
3. Are you a taxpayer in the county or township (as applicable) that is the subject of this complaint?
4. Describe the violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3 you believe occurred as specifically as possible, including relevant dates and references to applicable statutes or standards of conduct. Attach additional pages if necessary.

I certify that I am the named taxpayer filing this complaint and that the information in this complaint is true and correct to the best of my knowledge and belief.

Signature

Date



# Frequently Asked Questions

***Question: Can anyone file a complaint against me?***

**Answer:** The complainant must be a taxpayer in the jurisdiction; however, the term “taxpayer” does not necessarily mean the taxpayer must own real property in the jurisdiction.

***Question: Is the complaint process just a way for the taxpayer to retaliate against me if they are not successful in their property tax appeal?***

**Answer:** The taxpayer must describe the violation of Ind. Code § 6-1.1-35.7-4(a) or Ind. Code § 6-1.1-35.7-3 they believe occurred as specifically as possible, including relevant dates and references to applicable statutes or standards of conduct. Additionally, the Department will not conduct a formal review of complaints involving matters which are currently under appeal with a county Property Tax Assessment Board of Appeals, the Indiana Board of Tax Review, Indiana Tax Court, and/or the Indiana Supreme Court.



# Frequently Asked Questions

***Question: How long does the complaint process take to be resolved?***

Answer: It depends on several factors, including the nature of the complaint; how quickly the various individuals/entities are able to review/respond; and allowing sufficient time to ensure the complaint is reviewed thoroughly. However, a response (not necessarily a final determination on the complaint) must be sent to the complainant within thirty (30) days from receipt of the complaint.

***Question: What happens if the Department finds in favor of the complainant?***

Answer: It depends on the complaint and the allegations. However, Indiana Code 6-1.1-37.5-5(a) states the department may revoke a certification issued under 50 IAC 15 for not more than three (3) years if the department determines by a preponderance of the evidence that the township assessor, county assessor, employee of the township assessor or county assessor, or appraiser violated any provision of this chapter.



# Assessor Complaints: Ind. Code § 6-1.1-35.7-5

## Ind. Code § 6-1.1-35.7-5 Period of certification revocation; effect of revocation on contracts

Sec. 5. (a) The department may revoke a certification issued under 50 IAC 15 for not more than three (3) years if the department determines by a preponderance of the evidence that the township assessor, county assessor, employee of the township assessor or county assessor, or appraiser violated any provision of this chapter.

(b) If an appraiser's certification is revoked:

- (1) any contract for appraisal of property in Indiana that the appraiser has entered into is void; and
- (2) the appraiser may not receive any additional payments under the contract.

(c) A contract entered into by an appraiser for appraisal of property in Indiana must contain a provision specifying that the contract is void if the appraiser's certification is revoked under this chapter.

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.



# Frequently Asked Questions

*Question: If my certification were revoked, is there an appeal process?*

Answer: Yes. Indiana Code 6-1.1-37.5-4 (e) states:

(e) An individual whose certification is revoked by the department under subsection (d) may appeal the department's decision to the certification appeal board established under subsection (f). A decision of the certification appeal board may be appealed to the tax court in the same manner that a final determination of the department may be appealed under Ind. Code § [33-26](#).



# Frequently Asked Questions

*Question: If a complaint is filed against me, do I get to see a copy of the complaint and/or the documentation submitted as part of the complaint process?*

Answer: Yes. As part of the complaint investigation/review process, both parties will have access to all of the information provided.

*Question: Do I need legal representation if a complaint is filed?*

Answer: That would be an individual decision.



# Questions



# Contact Us

- Barry Wood
  - Telephone: 317-232-3762
  - Email: [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov)
- Website: [www.in.gov/dlgf](http://www.in.gov/dlgf)