



New Assessor Training

The Role of the Assessor

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New Assessor Training

The Role of the Assessor:

County Assessor Statutory Responsibilities

- A county assessor shall be elected under IC 3-10-2-13 by the voters of the county. The assessor forfeits the office if the assessor ceases to be a resident of the county.
- The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.



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IC 3-8-1-23 County Assessor

Sec. 23. A candidate for the office of county assessor must satisfy the following:

- (1) The candidate must have resided in the county for at least one (1) year before the election, as provided in Article 6, Section 4 of the Constitution of the State of Indiana.
 - (2) The candidate must own real property located in the county upon taking office.
- [Pre-1986 Recodification Citations: Ind. Const. Art. 6, § 4; 36-2-15-2(b).]
 - As added by P.L.5-1986, SEC.4. Amended by P.L.3-1987, SEC.91; P.L.219-2007, SEC.1; P.L.146-2008, SEC.2; P.L.146-2012, SEC.1; P.L.76-2014, SEC.12; P.L.167-2015, SEC.1.



New Assessor Training

IC 36-2-15-2 Election; eligibility; residence; term of office

Sec. 2. (a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

(b) To be eligible to serve as an assessor, an individual must meet the following qualifications before taking office:

- (1) If the individual has never held the office of county assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.
- (2) If the individual has held the office of county assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.



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IC 36-2-15-2 Election; eligibility; residence; term of office

- (c) A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.
- (d) The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.
- [Pre-Local Government Recodification Citations: 17-3-1-1 part; 17-3-69.5-1 part.]
 - As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.5-1986, SEC.37; P.L.3-1987, SEC.550; P.L.1-2004, SEC.61 and P.L.23-2004, SEC.63; P.L.88-2005, SEC.15; P.L.167-2015, SEC.6.



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IC 36-2-15-3 Location of office; business hours and days

Sec. 3. (a) Subject to subsection (b), the assessor shall keep the assessor's office in a building provided at the county seat by the county executive. The assessor shall keep the office open for business during regular business hours on every day of the year except Sundays and legal holidays. However, the assessor may close the office on days specified by the county executive according to custom and practice of the county.

(b) After June 30, 2008, the county assessor may establish one (1) or more satellite offices in the county.

- [Pre-Local Government Recodification Citation: 17-3-2-1 part.]
- As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.146-2008, SEC.692.



New Assessor Training

IC 36-2-15-5 Duties; transfer of duties

Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.
- (5) In:
 - (A) a township in which the transfer of duties of the elected township assessor is required by subsection (c);or



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IC 36-2-15-5 Duties; transfer of duties

(B) a township in which the duties relating to the assessment of tangible property are not required to be performed by a township assessor elected under IC 36-6-5; performance of the assessment duties prescribed by IC 6-1.1.

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

- (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or
- (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1)



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IC 36-2-15-5 Duties; transfer of duties

- Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.
- (c) If the individual elected to the office of township assessor has not attained the assessor-appraiser certification level required by IC 36-6-5-1 before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county.



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IC 36-2-15-5 Duties; transfer of duties assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election an individual who has attained the assessor-appraiser certification level required by IC 36-6-5-1 is elected to the office of township assessor.

- [Pre-Local Government Recodification Citation: 17-3-69.5-4.]
- As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.6-1997, SEC.206; P.L.90-2002, SEC.469; P.L.219-2007, SEC.108; P.L.3-2008, SEC.261; P.L.146-2008, SEC.693; P.L.76-2014, SEC.65; P.L.167-2015, SEC.7



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- Per IC 6-1.1-28-1(e), the county assessor is a nonvoting member of the property tax assessment board of appeals (PTABOA). The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board.
- Each county assessor **shall** annually call at least one (1) meeting of the township assessors, if any, of the county. At the meeting, the county assessor **shall** advise and instruct the township assessors with respect to their duties under the law. In addition, another purpose of the meeting is to promote intra-county uniformity in assessment procedures. The county assessor may call additional meetings of the township assessors for the above-stated purposes. (IC 6-1.1-35-4)



New Assessor Training

IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:

- (A) a population of more than eight thousand (8,000); or
 - (B) an elected township assessor or the authority to elect a township assessor before January 1, 1979;
- and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).



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IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

(b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:

- (1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:
 - (A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and
 - (B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and



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IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

- (2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).
- (c) Subject to subsection (g), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.
- (d) Subject to subsection (g), after 2008 a township assessor shall be elected under IC 3-10-2-13 only by the voters of each township in which:
 - (1) the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000); and



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IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

(2) the transfer to the county assessor of the assessment duties prescribed by IC 6-1.1 is disapproved in the referendum under IC 36-2-15.

(e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township



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IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

- (f) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.
- (g) To be eligible to serve as a township assessor, an individual must meet the following qualifications before taking office:



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IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

- (1) If the individual has never held the office of township assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.
 - (2) If the individual has held the office of township assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.
- (h) After June 30, 2008, the county assessor shall perform the assessment duties prescribed by IC 6-1.1 in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).



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IC 36-6-5-1 Certain townships; election of assessor; residence; term of office; eligibility; county assessor performing assessment duties of certain townships

- [Pre-Local Government Recodification Citations: Part new; 17-4-27.4-1 part.]
- As added by Acts 1980, P.L.212, SEC.5. Amended by Acts 1982, P.L.1, SEC.59; P.L.14-1983, SEC.5; P.L.5-1986, SEC.58; P.L.3-1987, SEC.564; P.L.3-1997, SEC.470; P.L.1-2004, SEC.63 and P.L.23-2004, SEC.65; P.L.88-2005, SEC.17; P.L.240-2005, SEC.5; P.L.219-2007, SEC.117; P.L.3-2008, SEC.262; P.L.146-2008, SEC.710; P.L.1-2009, SEC.164; P.L.167-2015, SEC.14.



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IC 36-6-5-3 Statutory duties

Sec. 3. (a) Except as provided in subsection (b), the assessor shall perform the duties prescribed by statute, including assessment duties prescribed by IC 6-1.1.

(b) Subsection (a) does not apply if the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24 or IC 36-2-15.

[Local Government Recodification Citation: New.]

As added by Acts 1980, P.L.212, SEC.5. Amended by P.L.162-2006, SEC.48; P.L.219-2007, SEC.119; P.L.146-2008, SEC.711.



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IC 36-6-5-4 Certification level of employees of township assessor; authorization for appointment when the township assessor has not attained the required level of certification

Sec. 4. (a) Before July 1, 2017, an employee of a township assessor who performs real property assessing duties must have attained the level of certification under IC 6-1.1-35.5 that the township assessor is required to attain under section 1(g) of this chapter.

(b) After June 30, 2017, an employee of a township assessor who is responsible for placing an assessed valuation on real property must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.



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IC 36-6-5-4 Certification level of employees of township assessor; authorization for appointment when the township assessor has not attained the required level of certification

(c) This subsection applies after June 30, 2017. If the township assessor has not attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5, the township fiscal body shall authorize either of the following:

- (1) The appointment of at least one (1) deputy or employee who has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.
- (2) Contracting with a person who has attained, or who employs for purposes of the contract an individual who has attained, the certification of a level three assessor-appraiser under IC 6-1.1-35.5.



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IC 36-6-5-4 Certification level of employees of township assessor; authorization for appointment when the township assessor has not attained the required level of certification

- The individual under contract with the township assessor under this subdivision shall assist the township assessor with assessment duties as determined by the township assessor.
- Payment for the deputy, employee, or contractor shall be made from the budget for the township assessor.
- As added by P.L.146-2008, SEC.712. Amended by P.L.167-2015, SEC.15.



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Possible Penalties for Failure to Perform Duties

IC 6-1.1-5.5-10 Criminal penalties and infractions

Sec. 10. (a) A person who knowingly and intentionally:

- (1) falsifies the value of transferred real property; or
- (2) omits or falsifies any information required to be provided in the sales disclosure form; commits a Level 5 felony.

(b) A public official who knowingly and intentionally accepts:

- (1) a sales disclosure document for filing that:
 - (A) falsifies the value of transferred real property; or
 - (B) omits or falsifies any information required to be provided in the sales disclosure form; or



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Possible Penalties for Failure to Perform Duties

IC 6-1.1-5.5-10 Criminal penalties and infractions

(2) a conveyance document for recording in violation of section 6 of this chapter; commits a Class A infraction.

- As added by P.L.63-1993, SEC.1. Amended by P.L.6-1997, SEC.28; P.L.178-2002, SEC.11; P.L.144-2008, SEC.7; P.L.158-2013, SEC.80.



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IC 6-1.1-37-1 State or local government officers; failure to perform

Sec. 1. An officer of state or local government who recklessly violates or fails to perform a duty imposed on him under:

- (1) IC 6-1.1-10-1(b);
- (2) IC 6-1.1-12-6;
- (3) IC 6-1.1-12-7;
- (4) IC 6-1.1-17-1;
- (5) IC 6-1.1-17-3(a);
- (6) IC 6-1.1-17-5(d)(1);
- (7) IC 6-1.1-18-1;
- (8) IC 6-1.1-18-5;
- (9) IC 6-1.1-18-6;



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IC 6-1.1-37-1 State or local government officers; failure to perform

(10) IC 6-1.1-20-5;

(11) IC 6-1.1-20-6;

(12) IC 6-1.1-20-7;

(13) IC 6-1.1-30-14; or

(14) IC 6-1.1-36-13;

- commits a Class A misdemeanor. In addition, the officer is liable for the damages sustained by a person as a result of the officer's violation of the provision or the officer's failure to perform the duty.
- [Pre-1975 Property Tax Recodification Citation: 6-1-1-35 part.]
- Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1978, P.L.2, SEC.605; P.L.49-1996, SEC.8; P.L.198-2001, SEC.91; P.L.1-2010, SEC.32.



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IC 6-1.1-37-2 Assessment violations by public officials or employees

Sec. 2. An assessing official or a representative of the department of local government finance who:

- (1) knowingly assesses any property at more or less than what the official or representative believes is the proper assessed value of the property;
 - (2) knowingly fails to perform any of the duties imposed on the official or representative under the general assessment provisions of this article; or
 - (3) recklessly violates any of the other general assessment provisions of this article; commits a Class A misdemeanor.
- [Pre-1975 Property Tax Recodification Citation: 6-1-32-6.]
 - Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1978, P.L.2, SEC.606; P.L.17-1984, SEC.3; P.L.146-2008, SEC.291.



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IC 6-1.1-37-13 Prosecuting attorneys; enforcement

Sec. 13. Except as otherwise specifically provided by law, the prosecuting attorneys of this state shall enforce all the penalties and forfeitures prescribed under this chapter.

- [Pre-1975 Property Tax Recodification Citations: 6-1-1-20 part; 6-1-32-1.]
- Formerly: Acts 1975, P.L.47, SEC.1.



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- **Failure to perform certain duties**
- An officer of local government who recklessly violates or fails to perform a duty imposed on him under the following code citations commits a Class A misdemeanor. In addition, the officer is liable for the damages sustained by a person as a result of the officer's violation of the provision or the officer's failure to perform the duty.
- IC 6-1.1-12-6 – Mortgage or contract deductions – actions by county auditor and PTABOA.
- IC 6-1.1-12-7 – Mortgage or contract deductions – action by county auditor.
- IC 6-1.1-17-1 – Certified assessed values sent to each political subdivision – action by county auditor and fiscal officer of each political subdivision.



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- IC 6-1.1-17-3(a) – Notice to taxpayers of estimated budget – fiscal body of political subdivision.
- IC 6-1.1-17-5(d) – Filing of adopted budget with county auditor by political subdivision – fiscal officers and county auditor.
- IC 6-1.1-18-1 – Budget, tax rate, and tax levy – fiscal body of a political subdivision.
- IC 6-1.1-18-5 – Additional appropriations – fiscal body of a political subdivision.
- IC 6-1.1-18-6 – Transfer of money between budget classifications – fiscal body of a political subdivision.
- IC 6-1.1-20-5 – Issuance of bonds in excess of \$5,000 – fiscal body of a political subdivision.



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- IC 6-1.1-20-7 – Interest rate in excess of 8% – proper officers of a political subdivision and DLGF.
- IC 6-1.1-36-13 – List of land and lots within limits of a newly formed political subdivision – county auditor and township/county assessor.



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

Sec. 9. (a) All information that is related to earnings, income, profits, losses, or expenditures and that is:

(1) given by a person to:

(A) an assessing official;

(B) an employee of an assessing official; or

(C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; or



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

(2) acquired by:

(A) an assessing official;

(B) an employee of an assessing official; or

(C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12;

- in the performance of the person's duties; is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential.



New Assessor Training

IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), (d), or (g).

(b) Confidential information may be disclosed to:

(1) an official or employee of:

(A) this state or another state;

(B) the United States; or



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

- (C) an agency or subdivision of this state, another state, or the United States; if the information is required in the performance of the official duties of the official or employee;
- (2) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee; or (3) a state educational institution in order to develop data required under IC 6-1.1-4-42.



New Assessor Training

IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county assessor:

- (1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.
- (2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics.



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

- (3) Any other state agency that needs the information in order to perform its duties.
- (d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.
- (e) Confidential information that is disclosed to a person under subsection (b) or (c) retains its confidential status. Thus, that person may disclose the information only in a manner that is authorized under subsection (b), (c), or (d).



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

(f) Notwithstanding any other provision of law:

(1) a person who:

- (A) is an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; and
- (B) obtains confidential information under this section; may not disclose that confidential information to any other person; and



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

(2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

- (A) the completion of the examination of the taxpayer's personal property return under IC 6-1.1-36-12; or
- (B) the termination of the contract.

(g) Confidential information concerning an oil or gas interest, as described in IC 6-1.1-4-12.4, may be disclosed by an assessing official if the interest has been listed on the delinquent property tax list pursuant to IC 6-1.1-24-1 and is not otherwise removed from the property tax sale under IC 6-1.1-24.



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IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

- A person who establishes that the person may bid on an oil or gas interest in the context of a property tax sale may request from an assessing official all information necessary to properly identify and determine the value of the gas or oil interest that is the subject of the property tax sale. The information that may be disclosed includes the following:
 - (1) Lease information.
 - (2) The type of property interest being sold.



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- **IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests**
 - (3) The applicable percentage interest and the allocation of the applicable percentage interest among the owners of the oil or gas interest (including the names and addresses of all owners).
- The official shall make information covered by this subsection available for inspection and copying in accordance with IC 5-14-3. Confidential information that is disclosed to a person under this subsection loses its confidential status. A person that is denied the right to inspect or copy information covered by this subsection may file a formal complaint with the public access counselor under the procedure prescribed by IC 5-14-5.



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- **IC 6-1.1-35-9 Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests**
- However, a person is not required to file a complaint under IC 5-14-5 before filing an action under IC 5-14-3.
- [Pre-1975 Property Tax Recodification Citation: 6-1-39-2.] Formerly: Acts 1975, P.L.47, SEC.1. As amended by Acts 1977, P.L.2, SEC.28; P.L.6-1997, SEC.113; P.L.178-2002, SEC.37; P.L.146-2008, SEC.279; P.L.182-2009(ss), SEC.172; P.L.172-2011, SEC.47.



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IC 6-1.1-35-11 Dismissal of person who discloses confidential information in unauthorized manner; effect of unauthorized disclosure by contractor

Sec. 11. (a) An assessing official or an employee of an assessing official shall immediately be dismissed from that position if the person discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter.

(b) If an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter:



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IC 6-1.1-35-11 Dismissal of person who discloses confidential information in unauthorized manner; effect of unauthorized disclosure by contractor

- (1) the contract between the entity and the board is void as of the date of the disclosure;
 - (2) the entity forfeits all right to payments owed under the contract after the date of disclosure;
 - (3) the entity and its affiliates are barred for three (3) years after the date of disclosure from entering into a contract with a board or a county assessor under IC 6-1.1-36-12; and
 - (4) the taxpayer whose information was disclosed has a right of action for triple damages against the entity.
- [Pre-1975 Property Tax Recodification Citation: 6-1-34-9.]
Formerly: Acts 1975, P.L.47, SEC.1. As amended by P.L.6-1997, SEC.114; P.L.178-2002, SEC.38; P.L.146-2008, SEC.280.



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IC 6-1.1-35-12 Unauthorized disclosure of confidential information; recovery of damages

Sec. 12. If a county or township official, a member of a county or state board, or an employee of such an official or board discloses in an unauthorized manner information which is classified as confidential under section 9 of this chapter, a person who owns property which the information pertains to may recover from the official, board member, or employee either:

- (1) liquidated damages in the amount of five hundred dollars (\$500);
or
 - (2) the person's actual damages resulting from the unauthorized disclosure.
- [Pre-1975 Property Tax Recodification Citation: 6-1-39-9.]
Formerly: Acts 1975, P.L.47, SEC.1.



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IC 6-1.1-35.7-1 "Appraiser"

Sec. 1. As used in this chapter, "appraiser" has the meaning set forth in IC 6-1.1-31.7-1.

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

IC 6-1.1-35.7-2 "Tax representative"

Sec. 2. As used in this chapter, "tax representative" means a person who represents another person at a proceeding before the property tax assessment board of appeals or the department. The term does not include:



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- (1) the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) that is the subject of the appeal;
- (2) an individual who is appointed as provided in IC 6-1.1-15-17.3(e) to represent the owner of the property concerning the appeal;



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IC 6-1.1-35.7-2 “Tax representative”

- (2) an individual who is appointed as provided in IC 6-1.1-15-17.3(e) to represent the owner of the property concerning the appeal;
- (3) a permanent full-time employee of the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) who is the subject of the appeal;
- (4) a representative of a local unit of government appearing on behalf of the unit;
- (5) a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or



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IC 6-1.1-35.7-2 “Tax representative”

- (6) an attorney who is a member in good standing of the Indiana bar or any person who is a member in good standing of any other state bar and who has been granted leave by the department to appear pro hac vice.
- As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4. Amended by P.L.232-2017, SEC.37.



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IC 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.



New Assessor Training

IC 6-1.1-35.7-3 Adherence to Uniform Standards of Professional Appraiser Practice; prohibited actions

- (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.
- (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 IC 6-1.1-35-9.



New Assessor Training

IC 6-1.1-35.7-3 Adherence to Uniform Standards of Professional Appraiser Practice; prohibited actions

- (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.



New Assessor Training

IC 6-1.1-35.7-4 Conduct of township assessor, county assessor; or employee of the township assessor or county assessor; revocation of certification; certification 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.



New Assessor Training

IC 6-1.1-35.7-4 Conduct of township assessor, county assessor; or employee of the township assessor or county assessor; revocation of certification; certification appeal board

(b) 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.

(c) An individual whose certification is revoked by the department under subsection (b) may appeal the department's decision to the certification appeal board established under subsection (d). 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 IC 33-26.



New Assessor Training

IC 6-1.1-35.7-4 Conduct of township assessor, county assessor; or employee of the township assessor or county assessor; revocation of certification; certification appeal board

(d) 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.



New Assessor Training

IC 6-1.1-35.7-4 Conduct of township assessor, county assessor; or employee of the township assessor or county assessor; revocation of certification; certification appeal board

(4) One (1) individual appointed by the governor. The individual must be a resident of Indiana.

- 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.

(e) 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:



New Assessor Training

IC 6-1.1-35.7-4 Conduct of township assessor, county assessor; or employee of the township assessor or county assessor; revocation of certification; certification appeal board

- (1) The salary per diem provided under IC 4-10-11-2.1(b).
 - (2) Reimbursement for traveling expenses as provided under IC 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.



New Assessor Training

IC 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.



New Assessor Training

IC 6-1.1-35.7-5 Period of certification revocation; effect of revocation on contracts

(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.



New Assessor Training

- Dealing With Other Offices:
- The assessor frequently interacts with the following offices:
 - County Auditor
 - County Treasurer
 - County Commissioners
 - County Council
 - County Attorney
 - The Department of Local Government Finance (DLGF)
 - The Legislative Services Agency (LSA)
 - Members of the General Assembly and/or their staff.



New Assessor Training

- To a lesser degree, the assessor may interact with the following offices:
 - The Indiana Board of Tax Review (IBTR)
 - County Recorder
 - County Surveyor
 - Building/Planning/Zoning Department
 - Town or City Councils
 - Mayors
 - Clerk-Treasurers
 - Town Managers
 - Other elected officials, appointed officials, employees, or stakeholders.



New Assessor Training

- Resources:
- There are a variety of resources that can be utilized/referenced in the course or conduct of the office:
 - The DLGF Website and Gateway (see <https://www.in.gov/dlgf/> and <https://gateway.ifionline.org/default.aspx>)
 - The Indiana Board of Tax Review (<https://www.in.gov/ibtr/>)
 - The Indiana Tax Court (<https://www.in.gov/judiciary/tax/>)
 - The Indiana General Assembly (<http://iga.in.gov/>)



New Assessor Training

- Resources cont.:
 - The Indiana County Assessors Association (<http://www.inassessors.com/>)
 - The Association of Indiana Counties (<https://www.indianacounties.org/>)
 - The International Association of Assessing Officers (IAAO) (<https://www.iaao.org/>)
 - Brilljent/Indiana Property Assessment Continuing Education (<http://www.ind-pace.com/>)
 - National Automobile Dealers Association (NADA) (<http://www.nadaguides.com/Manufactured-Homes>)



Questions ??????



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