



DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
April 2008  
**Attachment to MEMO**

**HEA 1001 – Transfer of the Duties of Township assessors to the County Assessor**

*Job Transition & Pay:*

**1. Questions: When will the transition take place?**

- Does this have to be completed on July 1 or can this be an ongoing project with the county assessor?
- Can the local county government decide to leave things as they are until the end of our term?
- Is it your perception that it will be “business as usual” for township assessors until the effective date of July 1, or do you think efforts will be made to change our method of operation?
- What happens to field work that needs to be done for 2008 pay 2009 and 2009 pay 2010 that is in process but can't be done until the weather is more fit?

**Answer: According to state law, records and operations must be transferred by July 1, 2008.**

County and township officials should take action immediately as all duties and records must be transferred to the county by July 1, 2008. Transfer is permitted prior to the July 1 deadline if everyone agrees. It will not be business as usual because township assessors are required to ready all records, equipment, leases, etc... for legal transfer to the county. All records must be transferred to the county assessor on or before July 1<sup>st</sup>. (See inventory form attached). Work flow will need to be properly transitioned. You are required by HEA 1001, Section 829 to work as a team in order to best serve the taxpayers.

**2. Questions: What is the role of the Elected Township Official after July 1, 2008?**

- If we are under the county assessor, what is our job description?
- Can the county assessor assign work other than "transition duties" to the township assessor?
- If the township assessor chooses to remain under the condition stated – that the purpose is only to help the county assessor with the transition – is the township assessor independent and can the township assessor decide his/her office hours, etc?
- Can the township assessor assume duties designated by the county assessor for him/her to work on for the County? ie: Fieldwork, Hearing officer for PTABOA, same work we have been doing with the Assessors approval or recommendation.
- Will county assessors be interviewing township assessors who have their level I and II's?
- Is the county assessor required to keep the township assessor until the end of their term?
- Can I go to another office, like the county assessor's office? As an elected official, do I have to resign to go to another county office?
- Can I retain the township trustees who have their Level II's to do Personal Property assessments? I have one township that contracts their Personal Property out to an accountant that has his/her Level II. Can I contract that district to him/her?

**Answer: The elected township assessor is an elected official until the end of their term and has the “sole duty...to assist the county assessor in the transfer of records and operations from the township assessor to the county assessor....”**

This memo answers what is required by statute. The Department is seeking the opinion of the Indiana Attorney General for a legal opinion regarding pay even if the precise daily duties of the elected township assessor are unclear. Furthermore, the question of whether you could work for another county office without resigning as the elected township assessor is being referred to the Indiana Attorney General for a legal opinion to ensure Article 2, Section 9 of the Indiana Constitution is not violated.

### **3. Questions: Transition procedures for trustee assessors**

- We have been hearing that the township trustees are being eliminated and their duties will be handed over to the county commissioners. Can you clarify this?
- Will the county assessor’s office have anything to do with the distribution of poor relief, fire protection, etc.?

**Answer: The trustee position is not being eliminated.**

The township trustee position is not being eliminated, only the assessing duties will transfer to the county assessor as of July 1<sup>st</sup>, 2008.

### **4. Questions: What is the role of employees of township assessors and township trustee assessors after July 1<sup>st</sup>, 2008?**

- Will our employees be terminated as of July 1<sup>st</sup>, 2008?
- I also thought that if you had your level I and II that you were guaranteed a job?
- Do we have a job, or is it the county assessor's choice?
- Will the committee give a recommendation of the number of additional hires that will need to take place in Counties?
- Must the county assessor hire our current employees, or can they be fired on July 1, 2008?

**Answer: By HEA 1001 county assessors shall interview, or give the opportunity to interview, employees of the elected township assessor and employees of the trustee-assessor before July 1, 2008 (or employees of the elected township assessor before January 1, 2009 for those elected township assessors whose duties transfer as a result of the November referendum) under the conditions discussed below.**

State statute does not guarantee the elected township assessor or trustee-assessor’s employee a job, nor does it address job termination. The Transition Committee which met on Wednesday, March 26, will not give a recommendation on hiring because it is a local decision that is up to each individual county assessor and those seeking the opportunity to interview to determine. Although Indiana Code does not refer to officials, that does not preclude them from being interviewed as potential employees. Per HEA 1001, Section 829, before July 1, 2008, the duty of elected township assessors and trustee-assessors is to organize the records of their office relating to assessing and complete the transfer of records and operations to the county assessor before July 1, 2008 (or January 1, 2009 if the referendum provision is applicable). Per HEA 1001, Section 832, after July 1, 2008 (or January 1, 2009, if the referendum provision is applicable) “the sole duty” of the township assessor is to assist the county assessor in the transfer of records and operations from the elected township assessor to the county assessor. HEA 1001, Section 829 requires the assessors “to assist each other and coordinate their efforts to ensure an

orderly transfer of all...records to the county assessor...and...provide for an uninterrupted and professional transition of the property assessment functions” from the township assessor to the county assessor. Per HEA 1001, Section 834, the employees of the elected township assessor and the employees of the trustee-assessor who are interested in working for the county assessor must be an employee in those offices as of March 19, 2008 and apply for an employment position with the county assessor before June 1, 2008 (or for elected township assessors whose assessing duties are transferred to the county assessor as a result of the November 4, 2008 referendum, apply by December 1, 2008).

**5. Questions: Transition procedure: Real Property equipment and duties**

- Is there still wording in the bill that county assessors can have satellite offices?
- Can the county assessor choose to have the township office remain in current locations as satellite offices?
- Can we close our offices before our leases are up?
- Is the county assessor required to complete my lease for my township office that is currently paid by the County or does the township assessor continue paying the building's rent for this budget year and then will the county assessor take over payments in 2009? Same question for utilities.
- What is to happen with all records that are in this office? Also, another concern is how do we go about transferring old records and who would we forward these to?

**Answer: All lease obligations and the funding designated for payment will transfer from the township assessor to the county assessor by July 1, 2008.**

Satellite offices are referenced in HEA 1001, Section 692. It is at the discretion of the county assessor who can choose to continue with current locations or other locations as satellite offices. A lease is a legal document between a landlord and the local government official to negotiate; local officials should consult the lease agreement to see what legal options exist. The county assessor should consult with their county attorney to discuss their options pertaining to any leases for office space that may currently be in place.

**6. Questions: How will the transition take place?**

- Is there a certain procedure we are to follow when turning our paperwork and equipment over to the county?
- We have a lot of equipment that belongs to the township not the county, how do we determine who receives the equipment back?

**Answer: This decision should be negotiated between the township and county officials.**

The Department will be issuing a suggested inventory form and guidelines that may assist in the process, although this is not required in state statute. If the equipment was used for assessment purposes only (not for poor relief and other duties of trustee assessors), then the equipment shall be transferred to the county. For equipment that is partially used by trustee and assessor functions, a financial settlement may be the best resolution where the county or township is reimbursed for part of it.

**7. Questions: Transition procedure: Duties**

- Does the transfer of assessing duties include both Real and Personal property?
- Are all assessing duties to be transferred to the county assessor from township assessors and township trustee assessors, including personal property and annually assessed mobile homes?

**Answer: The county assessor may assign duties to township officials and pay them subject to the Attorney General's opinion.**

Yes, all duties related to the assessment of tangible property (i.e., real and personal) are to be transferred to the county assessor from township assessors and township trustee assessors unless you live in one of the townships with greater than fifteen thousand (15,000) parcels. If you live in a township with greater than fifteen thousand (15,000) parcels, a referendum will be held at the general election on November 4, 2008 where the registered voters in the township will have the opportunity to vote on whether to transfer the assessing duties from the elected township assessor to the county assessor, effective on January 1, 2009.

#### **8. Questions: Transition procedure: Budget**

- Will the County automatically receive the remaining budget from the township assessors and township trustee's budget for 2008?
- If so, when?
- Our county assessor has indicated there will be a need for additional monies for this department, I am wondering how this should be handled?
- Can the County Council take current appropriated money away from the township assessors to pay for the additional expenses in the county assessor's Office and if so how do we do this?
- Also how do you determine what amount of the township trustee/assessor's appropriated budget would be for the assessing aspect of this township?

**Answer: All employment positions as of June 30, 2008 (or December 31, 2008), real and personal property related to the assessment of tangible property, outstanding obligations as of June 30, 2008 (or December 31, 2008) relating to the assessment of tangible property, and funds on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor transfer to the county assessor.**

Additionally, all revenue received after July 1, 2008 (or January 1, 2009) by the elected township assessor or trustee-assessor that relates to the assessment of tangible property shall transfer the revenue to the county assessor. The county auditor will determine the amount to transfer. Consult with your county attorney on how best to repeal or transfer funds from the township to the county assessor's budget, if applicable. These transfers must be completed by July 1, 2008. (or January 1, 2009 if referendum provisions applicable). The decision about compensation for the elected township assessor is not addressed by HEA 1001. An opinion of the Indiana Attorney General has been sought by the Department to clarify the salary and benefits issue of elected township assessors, trustee-assessors, and their employees.

#### **9. Questions: How did the requirement for transfer of duties occur?**

- How can the State Legislator's kick us out of our offices, when we were elected by the people to do a job until December 31, 2010? This is rather sudden for everyone, why in the world did they make this effective, July 2008? How can the position and salary be taken away in mid-stream?

**Answer: The legislature has the duty and right to assign responsibilities by statute to officeholders and they exercised this right.**

The state legislature transferred the assessing duties assigned to the elected township assessor's office and trustee-assessor's office beginning on July 1, 2008 (January 1, 2009 if referendum provisions

apply). Unless an elected township assessor in a township with over fifteen thousand (15,000) real property parcels is retained in the November 4, 2008 referendum, the office of elected township assessor is essentially eliminated at the end of the current elected township assessor's term (December 31, 2010). The township trustee loses his assessing duties to the county assessor on July 1, 2008.

#### **10. Question: Continuing Education**

- If I choose to take my Level II, will the state still pay for my mileage, per diem, and room; if I take this before July 1<sup>st</sup>, 2008?
- When our duties are transferred to the county assessor, if we want to continue our education to be able to keep our Levels will we be able to do so?
- If we can, will the county assessor's budget include money for us to be able to do so?
- The next election for all assessors in the state I believe is Nov. 2010 to take office Jan. 1, 2011. So why is it that the county assessor has to have Level 3 in order to run for the next election, but the township has to have a Level III in an election after Jan. 2012?
- My deputy and I were planning on taking our Level 2 certification classes in June of this year. Now, with the changes taking place, should we proceed with this, or just continue out the term with our Level 1?

**Answer: The State does not pay for these expenses now; it is paid by the county.**

The cost of the class and test is and will continue to be paid by the State. This is an individual decision based on your future plans. A candidate for county assessor who runs in an election after January 1, 2012 must have a Level III assessor-appraiser certification under IC 6-1.1-35.5. The requirement that a candidate for county assessor who runs in an election after June 30, 2008 must have a Level II certification is still law.

#### **11. Questions: Role of the county assessor after July 1, 2008**

- Will the county office be compensated for taking on the extra work? Is there a provision for the county assessor to have additional employees in his/her office to compensate for the 10,000 additional parcels he/she is inheriting?
- Can a county assessor have two first deputies, one for Real Estate and one for Personal Property?
- My concern is how to get the assessments done in a timely manner on mobile homes, since township assessors have been eliminated. We will need additional part time personnel to take care of canvassing the county for mobile homes. Are there any shortcuts?
- The work load remains and must be assumed by Level II certified persons – this will require time and all 92 counties may find it difficult to provided certified persons to assume the work load of 1008 twp assessors and the millions of parcels involved statewide.

**Answer: The County may hire individuals or contract out.**

IC 36-2-16-8 specifically authorizes a county assessor to appoint the number of full-time or part-time deputies and employees authorized by the county fiscal body. IC 36-2-5-5, effective as of July 1, 2008, to recognize the elimination of the duties of those elected township assessors on July 1, 2008. The statute requires that before the Thursday after the first Monday in August of each year, each county officer and township assessor (if any) "prepare an itemized estimate of the amount of money required for the officer's or assessor's office for the next calendar year."

## ***Salary and Work Hours:***

### **11. Questions: Salary and Benefits**

- The trustees will have all their work done and turned in by July 1st. In some counties, the County Council provides payment of salaries for this work on a quarterly basis, what will happen to the remainder of the year's salary? If I do 99% of the work before July 1, will my salary reflect that? Are we entitled to compensation that was budgeted for us for the first quarter or even also the 2nd quarter of this year since we officially lose the job on July 1, 2008?
- Do the benefits end July 1, 2008? Can health insurance be continued, even though the trustee assessor will no longer be a county employee? Where do we go from here and what about our vacation time?
- What happens to the townships assessing budgets? Will the council be required to give us more money to hire help for the remainder of the year?
- Are the deputy employees entitled to the budgeted pay or a severance?
- Is the County required to pay the same salary as the twp assessor's current contract for all remaining years?
- If we are "employees" of the county assessor, can he change our hours or our salary?
- Are trustee and township assessors responsible for 2008 assessing duties?
- Is the county required to pay us till the end of our term?
- If we continue to get paid, are we considered "available" to the county to answer any questions that might come up regarding issues with next years taxes?
- I am concerned about the job situation and what happens with my salary that is already in the budget for the remainder of my term ending in 2010.
- Should we have the County Council pass a salary ordinance to accelerate the payment of annual salary before June 30?
- How should the Level II bonus be handled?

#### **Answer: Work paid for by the county is a local decision.**

After July 1<sup>st</sup>, 2008 the question of continued salary payments and benefits to elected officials has been referred to the Attorney General. You are still an elected official until the end of your term, however, the county assessor is not required to hire any of the elected township assessor or trustee-assessor's employees. Vacation time, sick days, etc... must be worked out locally by whoever is managing county policy. (County Council or Commissioner.) IC 36-2-5-3 and IC 36-6-8-6 provides for an additional \$1,000 Level II annual bonus for the county and township assessor. IC 36-6-8-6 was not amended or addressed by HEA 1001. This section of the Indiana Code addresses the annual "bonus" to a township assessor who becomes a certified Level II or Level III assessor-appraiser. The law requires that a township assessor or employee who becomes entitled to receive the bonus is entitled to receive it "for as long as the person serves in that position and maintains the Level II or Level III certification." IC 36-6-8-6(d).

### **12. Questions: Unemployment and Job Placement**

- Can elected township assessors draw unemployment if we are not paid until the end of our term? When will we be eligible for unemployment?
- Will there be any severance pay?
- Will there be assistance in job placement?
- Are you going to help us with new employment?

- Will there be any options for retraining for another line of work?

**Answer: The Department of Workforce Development (DWD), has many options to assist workers and/or those Hoosiers in a stage of transition.**

According to the DWD, under IC 22-4-8-2(i)(2)(A), service performed after December 31, 1977, an elected official is excluded from unemployment benefits. The question of severance pay has been referred to the Attorney General. State Statute didn't speak to job placement however, the DWD invites Hoosiers to visit the WorkOne sites for assistance with respect to resume writing, interview skills, etc. Moreover, this summer, a job matching website will be launched by the DWD that will be similar to Monster.com but more enhanced. Due to the industry specific nature of your job experience in addition to previous jobs you may have had before being elected, the DWD can custom tailor job seeking programs for you. If you would like more information on the DWDs programs and services, you may contact them either by phone at 1-800-891-6499 or by email at: E-mail: [workone@dwd.in.gov](mailto:workone@dwd.in.gov)

***Miscellaneous:***

**14. Question: What will happen to my 10 year pension with PERF, this is my 10<sup>th</sup> year?**

**Answer: Even if the member has not vested, she/he will have accumulated an amount in his/her Annuity Savings Account. IC 5-10.2-4-1**

In order to obtain the defined benefit (pension) portion of the PERF benefits, you must be vested by having served in a PERF-covered position for at least 10 years. If a member is vested, then s/he may begin to obtain a retirement benefit when s/he is age eligible. This amount can be left with PERF or rolled over to another investment vehicle such as an IRA. In addition, legislation passed this year (SEA 72) allows a member to withdraw their Annuity Savings Account prior to retirement and not lose their pension benefit (assuming they are vested). This law will be effective July 1, 2008.

**15. Question: Are we still going to have our Summer Conference?**

**Answer: The ultimate decision is made by the Assessor's Association.**

The State would be happy to participate if the Associations are planning to have one.

**16. Question: Will it be left up to the county assessors to contact the taxpayers letting them know of the recent changes?**

**Answer: Until July 1<sup>st</sup> each elected official can make that decision.**

It is recommended that you work as a team to assist taxpayers and voters.

***Referendum & 15,000 parcels:***

**17. Questions:**

- What townships will be subject to the referendum? Do you have to have a referendum? What IS the cutoff date for 15,000 parcels? What happens if you have recorded plats that put you over 15,000 parcels prior to the end of your term?
- Will this referendum be statewide or will it be township by township?
- Will the referendum be stated in a positive or negative way on the ballot?

- It looks like each township gets to vote for their township assessor. Do you know what happens if we would survive this year's referendum? Could they bring it up again? Is this something we have to do every election year?
- Does a township get their assessor back if their parcel count goes over 15,000 or is a dead issue from here on out?

**Answer: Referendum will occur on November 4, 2008 in townships that had more than 15,000 real Property parcels as of January 1, 2008. The precise number of what townships are subject to the referendum in November 2008. Parcels will be counted and certified by each county auditor before April 15, 2008.** The legislature has the duty and right to assign responsibilities to officeholders and they exercised this right. The cut off date for 15,000 real property parcels is January 1, 2008. The referendum will be in the township with over 15,000 parcels on November 4, 2008 – the date of the general election. There is no provision in HEA 1001 that addresses what happens if the elected township assessor is successful in the November 2008 referendum, other than the fact the township assessor continues on with their assessing duties. Presumably, the General Assembly could amend the law next legislative session to transfer assessing duties to the county assessor in those townships with over 15,000 parcels.