

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington St., Suite 301
Indianapolis, IN 46204
(317) 233-0696
iga.in.gov

FISCAL IMPACT STATEMENT

LS 6539
BILL NUMBER: HB 1262

NOTE PREPARED: Dec 9, 2020
BILL AMENDED:

SUBJECT: Township Assessors.

FIRST AUTHOR: Rep. Engleman
FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: The bill abolishes the office of township assessor, effective January 1, 2023. It transfers the duties of the township assessor to the county assessor of the county in which the township is located. It also provides that if the office of township assessor becomes vacant before January 1, 2023, the office is abolished and the duties of the township assessor are transferred to the county assessor.

Effective Date: Upon passage; July 1, 2021.

Explanation of State Expenditures: The Department of Local Government Finance (DLGF) will develop a procedure and schedule for the transfer of records. This is within the existing duties of the DLGF and a process was previously implemented. The DLGF could likely implement the provisions of the bill within existing resources.

Explanation of State Revenues:

Explanation of Local Expenditures: The bill will transfer assessment duties from the 13 township assessors to the 9 counties in which the townships are located. Township assessor office costs are currently paid through the county. Cost savings would result if the county assessor is able to reduce the number of total assessment staff in the county or reduce the number of office locations.

All township assessor employees would be allowed to apply, and the county assessor would be required to interview any township assessor employee.

Additional Information - The disbursement information for FY 2019 is provided below for the townships that

retained their township assessor in the 2008 referendum.

County	Township	CY 2019 Expenditures
Allen	Wayne	\$655,835
Elkhart	Concord*	353,447
Howard	Center	130,186
Lake	Calumet	832,818
	Center	207,399
	Hobart	292,643
	Ross	339,535
	St. John	473,615
LaPorte	Michigan	213,464
Porter	Portage	231,323
St. Joseph	Penn	274,528
Vigo	Harrison*	344,263
Wayne	Wayne	170,635
*CY 2018 costs were reported and information will be updated for CY 2019 when it becomes available.		

Explanation of Local Revenues:

State Agencies Affected: DLGF.

Local Agencies Affected: 13 townships with township assessors, 9 counties where township assessors are located.

Information Sources: Gateway Detailed Disbursements Funds with Departments, accessed on November 23, 2020.

Fiscal Analyst: Karen Rossen, 317-234-2106.