

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

## SENATE ENROLLED ACT No. 87

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AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

SECTION 1. IC 6-1.1-1-4.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 4.5. "County property tax assessment board of appeals" means:**

**(1) a multiple county property tax assessment board of appeals established under IC 6-1.1-28-0.1; or**

**(2) a county property tax assessment board of appeals established under IC 6-1.1-28-1;**

**except as otherwise provided.**

SECTION 2. IC 6-1.1-6.7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 5. (a)** A person who wishes to have a parcel of land classified as a filter strip must have the land assessed by the county assessor of the county in which the land is located.

**(b)** If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to the county property tax assessment board of appeals **of with jurisdiction in** the county in which the land proposed for classification is located. The decision of the board is final.

SECTION 3. IC 6-1.1-15-4, AS AMENDED BY P.L.33-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 4. (a)** After receiving a petition for review

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which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 **of the county in which the property is located**. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment or exemption is under appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the taxpayer, the county assessor, and any entity that filed an amicus curiae brief:

- (1) notice, by mail, of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) Except as provided in subsection (f), the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property



takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(g) Except as provided in subsection (h), the Indiana board shall make a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board shall make a determination not later than the later of:

- (1) one hundred eighty (180) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(i) The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this section, the entity that initiated the petition may:

- (1) take no action and wait for the Indiana board to make a final determination; or
- (2) petition for judicial review under section 5 of this chapter.

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

- (1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and
- (2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and



exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

- (1) order that a final determination under this subsection has no precedential value; or
- (2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section by electronic mail, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

SECTION 4. IC 6-1.1-28-0.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.1. The legislative bodies of two (2) or more counties may adopt substantially similar ordinances to establish a multiple county property tax assessment board of appeals. The multiple county property tax assessment board of appeals must consist of the entire geographic area of all participating counties.**

SECTION 5. IC 6-1.1-28-0.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.2. (a) Each multiple county property tax assessment board of appeals established under section 0.1 of this chapter must consist of either of the following number of members:**



(1) Three (3) members, not more than two (2) of whom may be from the same political party.

(2) Five (5) members, not more than three (3) of whom may be from the same political party.

The ordinance adopted under section 0.1 of this chapter to establish a multiple county property tax assessment board of appeals must specify the number of members of the multiple county property tax assessment board of appeals as provided in this subsection.

(b) Each member of a multiple county property tax assessment board of appeals must be at least eighteen (18) years of age and knowledgeable in the valuation of property.

(c) A majority of the members of a multiple county property tax assessment board of appeals must have attained the certification of a level two or a level three assessor-appraiser under IC 6-1.1-35.5.

(d) The following individuals may not be members of a multiple county property tax assessment board of appeals:

(1) An elected county official.

(2) An employee of a county or township that is in the geographic area within the jurisdiction of the multiple county property tax assessment board of appeals.

(3) An appraiser (as defined in IC 6-1.1-31.7-1) in a county that is in the geographic area within the jurisdiction of the multiple county property tax assessment board of appeals.

SECTION 6. IC 6-1.1-28-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.3.** The members of a multiple county property tax assessment board of appeals established under section 0.1 of this chapter shall receive compensation as determined jointly by the fiscal bodies of each participating county.

SECTION 7. IC 6-1.1-28-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.4.** (a) The fiscal bodies of the counties that establish a multiple county property tax assessment board of appeals under section 0.1 of this chapter shall adopt substantially similar ordinances to appoint the members of the multiple county property tax assessment board of appeals subject to the qualifications and requirements set forth in section 0.2 of this chapter.

(b) The term of a member of a multiple county property tax assessment board of appeals appointed under this section:



- (1) is one (1) year; and
- (2) begins January 1.

A member is eligible for reappointment.

(c) If:

- (1) the term of a member of a multiple county property tax assessment board of appeals appointed under this section expires;
  - (2) the member is not reappointed as provided in subsection (a); and
  - (3) a successor is not appointed as provided in subsection (a);
- the term of the member continues until a successor is appointed.

SECTION 8. IC 6-1.1-28-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.5. (a) The county assessor for the county that has the greatest population of the counties participating in a multiple county property tax assessment board of appeals shall provide the administrative support to the multiple county property tax assessment board of appeals.**

**(b) The ordinances adopted under section 0.1 of this chapter to establish a multiple county property tax assessment board of appeals must specify the manner and amount of reimbursement that a county assessor under subsection (a) is entitled to receive from each participating county for providing administrative support to the multiple county property tax assessment board of appeals.**

**(c) A county assessor's office that provides administrative support to a multiple county property tax assessment board of appeals under subsection (a) shall:**

- (1) coordinate with the county assessors of all counties within the jurisdiction of the multiple county property tax assessment board of appeals to perform necessary functions concerning appeals and correction of errors initiated by a taxpayer under IC 6-1.1-15;**
- (2) keep full and accurate minutes of the proceedings of the multiple county property tax assessment board of appeals; and**
- (3) perform other necessary duties.**

SECTION 9. IC 6-1.1-28-0.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.6. (a) A multiple county property tax assessment board of appeals established under section 0.1 of this chapter shall assume the authorities and duties as the**



property tax assessment board of appeals for property located in the geographic area of the counties participating in the multiple county property tax assessment board of appeals. The multiple county property tax assessment board of appeals shall assume these authorities and duties on the date specified in the ordinances establishing the multiple county property tax assessment board of appeals under section 0.1 of this chapter.

(b) A county property tax assessment board of appeals for a county that adopts the necessary ordinance to participate in a multiple county property tax assessment board of appeals shall transfer records relating to proceedings of the county property tax assessment board of appeals to the multiple county property tax assessment board of appeals.

(c) A county property tax assessment board of appeals for a county that adopts the necessary ordinance to participate in a multiple county property tax assessment board of appeals shall stay the proceedings on any:

- (1) notices of review;
- (2) exemption applications;
- (3) claims for a deduction;
- (4) motions;
- (5) requests; and
- (6) similar administrative pleadings;

filed or pending with the county property tax assessment board of appeals pending further action upon transfer to the multiple county property tax assessment board of appeals. A multiple county property tax assessment board of appeals shall docket matters stayed under this subsection as soon as practicable after the multiple county property tax assessment board of appeals is established. Any time limitation that applies to a proceeding before a county property tax assessment board of appeals that is stayed under this subsection is tolled beginning after the multiple county property tax assessment board of appeals is established and until the proceeding is docketed with the multiple county property tax assessment board of appeals.

SECTION 10. IC 6-1.1-28-0.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.7.** The county assessor of the county responsible for administration of a multiple county property tax assessment board of appeals under section 0.5 of this chapter shall give notice of the time, date, place, and purpose of each annual session of the multiple county property tax assessment



**board of appeals. The county assessor shall give the notice two (2) weeks before the first meeting of the multiple county property tax assessment board of appeals by:**

**(1) publication of the notice within the geographic area over which the multiple county property tax assessment board of appeals has jurisdiction in the same manner as political subdivisions subject to IC 5-3-1-4(e) are required to publish notice; and**

**(2) posting of the notice on the county assessor's Internet web site.**

SECTION 11. IC 6-1.1-28-0.8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 0.8. Except as otherwise provided in this chapter, a multiple county property tax assessment board of appeals has all the rights and powers necessary or convenient to carry out this chapter.**

SECTION 12. IC 6-1.1-28-1, AS AMENDED BY P.L.134-2014, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 1. (a) This section applies only to a county that is not participating in a multiple county property tax assessment board of appeals.**

~~(a)~~ **(b)** Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. At the election of the board of commissioners of the county, a county property tax assessment board of appeals may consist of three (3) or five (5) members appointed in accordance with this section.

~~(b)~~ **(c)** This subsection applies to a county in which the board of commissioners elects to have a five (5) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections ~~(g)~~ **(h)** and ~~(h)~~ **(i)**, the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that one (1) of the members appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections ~~(g)~~ **(h)** and ~~(h)~~ **(i)**, the board of commissioners of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and

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so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

~~(e)~~ **(d)** This subsection applies to a county in which the board of commissioners elects to have a three (3) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections ~~(g)~~ **(h)** and ~~(h)~~ **(i)**, the fiscal body of the county shall appoint one (1) individual to the board. The member appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that the member appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections ~~(d)~~ **(e)** and ~~(e)~~ **(f)**, the board of commissioners of the county shall appoint two (2) freehold members so that not more than two (2) of the three (3) members may be of the same political party and so that at least two (2) of the three (3) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

~~(d)~~ **(e)** A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a nonvoting member of the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board that includes at least one (1) certified level two or level three assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

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~~(e)~~ **(f)** The county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement in subsection ~~(b)~~ **(c)** or ~~(e)~~ **(d)** that not more than three (3) of the five (5) or two (2) of the three (3) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two or level three Indiana assessor-appraisers:

- (1) who are willing to serve on the board; and
- (2) whose political party membership status would satisfy the requirement in subsection ~~(b)~~ **(c)** or ~~(e)~~ **(d)**.

~~(f)~~ **(g)** If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

- (1) residents of the county;
- (2) certified level two or level three Indiana assessor-appraisers; and
- (3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) or two (2) of the three (3) members of the county property tax assessment board of appeals be residents of the county.

~~(g)~~ **(h)** Except as provided in subsection ~~(f)~~ **(g)**, the term of a member of the county property tax assessment board of appeals appointed under this section:

- (1) is one (1) year; and
- (2) begins January 1.

~~(h)~~ **(i)** If:

- (1) the term of a member of the county property tax assessment board of appeals appointed under this section expires;
- (2) the member is not reappointed; and
- (3) a successor is not appointed;

the term of the member continues until a successor is appointed.

~~(i)~~ **(j)** An:

- (1) employee of the township assessor or county assessor; or
- (2) appraiser, as defined in IC 6-1.1-31.7-1;

may not serve as a voting member of a county property tax assessment board of appeals in a county where the employee or appraiser is employed.

SECTION 13. IC 6-1.1-28-2, AS AMENDED BY P.L.2-2005, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 2. **(a)** Before performing any of the member's duties, each member of the county property tax assessment



board of appeals shall take and subscribe to the following oath:

STATE OF INDIANA )  
 ) SS:  
COUNTY OF \_\_\_\_\_ )

I, \_\_\_\_\_, do solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Indiana, and that I will faithfully and impartially discharge my duty under the law as a member of the Property Tax Assessment Board of Appeals for said county **(or multiple county area)**; that I will, according to my best knowledge and judgment, assess, and review the assessment of all the property of said county **(or multiple county area)**, and I will in no case assess any property at more or less than is provided by law, so help me God.

\_\_\_\_\_  
Member of The Board

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_,  
20\_\_.

\_\_\_\_\_  
County Auditor

- (b) This oath shall be administered by and filed with the:
  - (1) county auditor **for the county, in the case of a county property tax assessment board of appeals established under section 1 of this chapter; or**
  - (2) county auditor **for the county required to provide administrative support under section 0.5 of this chapter, in the case of a multiple county property tax assessment board of appeals established under section 0.1 of this chapter.**

SECTION 14. IC 6-1.1-28-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 3. (a) **This section applies only to a county property tax assessment board of appeals established under section 1 of this chapter.**

(b) The members of the county property tax assessment board of appeals shall receive compensation on a per diem basis for each day of actual service. The county council shall fix the rate of this compensation. The county assessor shall keep an attendance record for each meeting of the county property tax assessment board of appeals. At the close of each annual session, the county assessor shall certify to the county board of commissioners the number of days actually served by each member. The county board of commissioners may not allow claims for service on the county property tax assessment board of appeals for more days than the number of days certified by the county assessor. The compensation provided by this section shall be paid from



the county treasury.

SECTION 15. IC 6-1.1-28-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 4. **(a) The A** county property tax assessment board of appeals **established under section 1 of this chapter** shall meet either in the room of the board of commissioners in the county courthouse or in some other room provided by the county board of commissioners.

**(b) A multiple county property tax assessment board of appeals established under section 0.1 of this chapter may meet in a location as specified in the ordinances adopted to establish a multiple county property tax assessment board of appeals.**

SECTION 16. IC 6-1.1-28-6, AS AMENDED BY P.L.248-2015, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 6. **This section applies to a county property tax assessment board of appeals established under section 1 of this chapter.** The county assessor shall give notice of the time, place, and purpose of each annual session of the county property tax assessment board. The county assessor shall give the notice two (2) weeks before the first meeting of the board by:

(1) the publication:

(A) in two (2) newspapers of general circulation which are published in the county; or

(B) in one (1) newspaper of general circulation published in the county if the requirements of clause (A) cannot be satisfied; and

(2) the posting of the notice on the county assessor's Internet web site.

SECTION 17. IC 6-1.1-28-8, AS AMENDED BY P.L.248-2015, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 8. (a) The county property tax assessment board of appeals shall remain in session until the board's duties are complete.

(b) All expenses and per diem compensation resulting from a session of a county property tax assessment board of appeals that is called by the department of local government finance under subsection (c) shall be paid by the county auditor, who shall, without an appropriation being required, draw warrants on county funds not otherwise appropriated. **In the case of a multiple county property tax assessment board of appeals under section 0.1 of this chapter, the costs and payment of the expenses and per diem compensation described in this subsection shall be apportioned among the participating counties in the manner specified in the ordinances**



**establishing the multiple county property tax assessment board of appeals.**

(c) The department of local government finance may also call a session of the county property tax assessment board of appeals after completion of a general reassessment of real property under IC 6-1.1-4-4 or a reassessment under a reassessment plan prepared under IC 6-1.1-4-4.2. The department of local government finance shall fix the time for and duration of the session.

SECTION 18. IC 6-1.1-28-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 9. (a) A county property tax assessment board of appeals may:

- (1) subpoena witnesses;
- (2) examine witnesses, under oath, on the assessment or valuation of property;
- (3) compel witnesses to answer its questions relevant to the assessment or valuation of property; and
- (4) order the production of any papers related to the assessment or valuation of property.

(b) The county sheriff shall serve all process issued under this section which are not served by the a county assessor and shall obey all orders of the board.

SECTION 19. IC 6-1.1-28-10, AS AMENDED BY P.L.219-2007, SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 10. (a) Subject to the limitations contained in subsection (b), a county on behalf of the property tax assessment board of appeals may employ and fix the compensation of as many field representatives and hearing examiners as are necessary to promptly and efficiently perform the duties and functions of the board.

**In the case of a multiple county property tax assessment board of appeals, the counties participating in the multiple county property tax assessment board of appeals shall jointly determine the number and compensation of field representatives and hearing examiners to be employed by each county to promptly and efficiently perform the duties and functions of the multiple county property tax assessment board of appeals.** A person employed under this subsection must be a person who is certified in Indiana as a level two or level three assessor-appraiser by the department of local government finance.

(b) The number and compensation of all persons employed under this section are subject to the appropriations made for that purpose by the county council.

SECTION 20. IC 6-1.1-31.7-3.5, AS ADDED BY P.L.228-2005,

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SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 3.5. (a) Subject to subsection (b), an individual or a firm that is:

- (1) an appraiser; or
- (2) a technical advisor under IC 6-1.1-4;

in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county property tax assessment board of appeals **of with jurisdiction in** that county or the Indiana board of tax review.

(b) Subsection (a) does not apply to tax representation in a county with respect to an issue of a taxpayer if:

- (1) the individual or firm representing the taxpayer is no longer under contract as an appraiser or a technical advisor in the county as described in subsection (a); and
- (2) the individual or firm was not directly involved with the issue of the taxpayer while under contract.

SECTION 21. IC 6-1.1-35-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 3. (a) The department of local government finance may require township assessors, county assessors, or members of the county property tax assessment board of appeals, county auditors, and their employees to attend instructional sessions held by the department or held by others but approved by the department. An assessing official, or an employee who is required to attend an instructional session or who, at the department's request, meets with the department on official business shall receive:

- (1) a lodging allowance for each night preceding session attendance not less than the lodging allowance equal to the lesser of:
  - (A) the cost of a standard room rate at the hotel where the session is held; or
  - (B) the actual cost of lodging paid;
- (2) a subsistence allowance for meals for each day in attendance not less than the subsistence allowance for meals paid to state employees in travel status, but not more than the maximum subsistence allowance permitted under the regulations of the General Services Administration for federal employees in travel status, as reported in the Federal Register;
- (3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile; and
- (4) an allowance equal to the cost of parking at the convention

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site.

The amount a county assessor, a township assessor, a member of a county property tax assessment board of appeals **under IC 6-1.1-28-1**, or an employee shall receive under subdivision (2) shall be established by the county fiscal body. **The amount a member of a multiple county property tax assessment board of appeals under IC 6-1.1-28-0.1 shall receive under subdivision (2) shall be determined jointly by the fiscal bodies of the counties participating in the multiple county property tax assessment board of appeals.**

(b) If a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee is entitled to receive an allowance under this section, the department of local government finance shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated. **In the case of a multiple county property tax assessment board of appeals under IC 6-1.1-28-0.1, the cost and payment of the allowance shall be apportioned among the participating counties in the manner specified in the ordinances establishing the multiple county property tax assessment board of appeals.**

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance.

SECTION 22. IC 6-1.1-35.2-2, AS AMENDED BY P.L.146-2008, SECTION 281, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 2. (a) In any year in which an assessing official takes office for the first time, the department of local government finance shall conduct training sessions determined under the rules adopted by the department under IC 4-22-2 for the new assessing officials. The sessions must be held at the locations described in subsection (b).

(b) To ensure that all newly elected or appointed assessing officials have an opportunity to attend the training sessions required by this section, the department of local government finance shall conduct the training sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the training sessions, but:

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- (1) at least one (1) training session must be held in the northeastern part of Indiana;
- (2) at least one (1) training session must be held in the northwestern part of Indiana;
- (3) at least one (1) training session must be held in the southeastern part of Indiana; and
- (4) at least one (1) training session must be held in the southwestern part of Indiana.

The four (4) regional training sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) training sessions, provide additional training sessions at locations determined by the department.

(c) Any new assessing official who attends:

- (1) a required session during the official's term of office; or
- (2) training between the date the person is elected to office and January 1 of the year the person takes office for the first time;

is entitled to receive the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 and a mileage allowance from the county in which the official resides.

**However, in the case of a multiple county property tax assessment board of appeals under IC 6-1.1-28-0.1, the costs of the per diem and mileage allowance shall be apportioned among the participating counties in the manner specified in the ordinance establishing the multiple county property tax assessment board of appeals.**

(d) A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 23. IC 6-1.1-35.2-3, AS AMENDED BY P.L.146-2008, SECTION 282, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 3. (a) Each year the department of local government finance shall conduct the continuing education sessions required in the rules adopted by the department for all assessing officials and all hearing officers for the county property tax assessment board of appeals. These sessions must be conducted at the locations described in subsection (b).

(b) To ensure that all assessing officials and hearing officers have an opportunity to attend the continuing education sessions required by this section, the department of local government finance shall conduct the continuing education sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the continuing education sessions, but:

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- (1) at least one (1) continuing education session must be held in the northeastern part of Indiana;
- (2) at least one (1) continuing education session must be held in the northwestern part of Indiana;
- (3) at least one (1) continuing education session must be held in the southeastern part of Indiana; and
- (4) at least one (1) continuing education session must be held in the southwestern part of Indiana.

The four (4) regional continuing education sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) continuing education sessions, provide additional continuing education sessions at locations determined by the department.

(c) Any assessing official or hearing officer for the county property tax assessment board of appeals who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 from the county in which the official resides. **However, in the case of a multiple county property tax assessment board of appeals under IC 6-1.1-28-0.1, the costs of the per diem and mileage allowance shall be apportioned among the participating counties in the manner specified in the ordinances establishing the multiple county property tax assessment board of appeals.** A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 24. IC 36-2-5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 7. Before the Thursday after the first Monday in August of each year, the county executive shall prepare an itemized estimate of all money to be drawn by the members of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include:

- (1) the expense of construction, repairs, supplies, employees, and agents, and other expenses at each building or institution maintained in whole or in part by money paid out of the county treasury;
- (2) the expense of constructing and repairing bridges, itemized by the location of and amount for each bridge;
- (3) the compensation of the attorney representing the county;
- (4) the compensation of attorneys for indigents;
- (5) the expenses of the county board of health;

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- (6) the expense of repairing county roads, itemized by the location of and amount for each repair project;
- (7) the estimated number of precincts in the county and the amount required for election expenses, including compensation of election commissioners, inspectors, judges, clerks, and sheriffs, rent, meals, hauling and repair of voting booths and machines, advertising, printing, stationery, furniture, and supplies;
- (8) the amount of principal and interest due on bonds and loans, itemized for each loan and bond issue;
- (9) the amount required to pay judgments, settlements, and court costs;
- (10) the expense of supporting inmates of benevolent or penal institutions;
- (11) the expense of publishing delinquent tax lists;
- (12) the amount of compensation of county employees that is payable out of the county treasury;
- (13) the expenses of **a multiple county property tax assessment board of appeals under IC 6-1.1-28-0.1 or of the county property tax assessment board of appeals under IC 6-1.1-28-1 (as applicable)**; and
- (14) other expenditures to be made by the executive or under its orders, specifically itemized.



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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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