



Reprinted
April 1, 2015

ENGROSSED SENATE BILL No. 426

DIGEST OF SB 426 (Updated March 31, 2015 2:42 pm - DI 75)

Citations Affected: IC 3-8; IC 6-1.1; IC 36-2; IC 36-6.

Synopsis: County and township assessor qualifications. Removes requirements that a candidate for county or township assessor must attain a certain level assessor-appraiser certification as a condition for becoming a candidate for the office. Provides that an individual who has never held the assessor's office must have a level two assessor-appraiser certification before the individual assumes the office of assessor (county or township). Provides that an individual who has held the assessor's office must have a level three assessor-appraiser certification before the individual assumes a new term of office (county or township). Requires a county fiscal body to establish the salary of the county assessor so that a county assessor who has attained a level three certification is entitled to an annual salary that is at least \$2,500 more than the salary of a county assessor who has a level two certification. Provides that if a county assessor who takes office with
(Continued next page)

Effective: July 1, 2015; January 1, 2016.

Houchin, Kenley, Buck, Ford

(HOUSE SPONSORS — TRUITT, CHERRY, GOODIN, RHOADS)

January 12, 2015, read first time and referred to Committee on Local Government.
February 5, 2015, reported favorably — Do Pass.
February 23, 2015, read second time, amended, ordered engrossed.
February 24, 2015, engrossed. Read third time, passed. Yeas 47, nays 3.

HOUSE ACTION

March 5, 2015, read first time and referred to Committee on Local Government.
March 26, 2015, amended, reported — Do Pass.
March 31, 2015, read second time, amended, ordered engrossed.

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Digest Continued

a level two certification attains level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to the level three salary, beginning on the date the county assessor attains level three certification. Provides that an additional salary given to assessors who have attained a level two or a level three certification are not eliminated but are to become part of the assessor's annual compensation. Makes analogous changes for township assessors. Specifies that after June 30, 2017, an employee of the county assessor or township assessor who is responsible for placing an assessed valuation on real property must have attained the certification of a level three assessor-appraiser. Specifies that after June 30, 2017, if the county assessor or township assessor has not attained the level three certification, the county or township fiscal body shall authorize either: (1) the employment of at least one deputy or employee who has attained certification of a level three assessor-appraiser; or (2) contracting for the services of an individual who has attained certification of a level three assessor-appraiser to assist the elected assessor with assessment duties as determined by the assessor. Provides that the cost of employing or contracting for a level three assessor-appraiser shall be paid from the assessor's budget. Makes conforming changes in related statutes. Removes a provision relating to the existence of a vacancy of the office of township assessor if the township assessment duties are transferred to the county assessor. Repeals obsolete statutes relating to the referendum held in 2008 in townships to determine whether the township assessor's office should be maintained.

ES 426—LS 6587/DI 92



Reprinted
April 1, 2015

First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

ENGROSSED SENATE BILL No. 426

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

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

- 1 SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.76-2014,
2 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 23. ~~(a)~~ A candidate for the office of county
4 assessor must **satisfy the following**:
- 5 (1) **The candidate must** have resided in the county for at least
6 one (1) year before the election, as provided in Article 6, Section
7 4 of the Constitution of the State of Indiana.
 - 8 (2) **The candidate must** own real property located in the county
9 upon taking office. ~~and~~
 - 10 (3) fulfill the requirements of subsections (b) through (d), as
11 applicable:
 - 12 (b) A candidate for the office of county assessor who runs in an
13 election after June 30, 2008, must have attained the certification of a
14 level two assessor-appraiser under IC 6-1.1-35.5 before taking office.
 - 15 (c) A candidate for the office of county assessor who:
16 (1) did not hold the office of county assessor on January 1, 2012;

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1 and

2 (2) runs in an election after January 1, 2012;
3 must have attained the certification of a level three assessor-appraiser
4 under IC 6-1.1-35.5 before taking office.

5 (d) A candidate for the office of county assessor who:

6 (1) held the office of county assessor on January 1, 2012; and

7 (2) runs in an election after January 1, 2016;

8 must have attained the certification of a level three assessor-appraiser
9 under IC 6-1.1-35.5 before taking office.

10 SECTION 2. IC 3-8-1-23.6 IS REPEALED [EFFECTIVE JULY 1,
11 2015]. Sec. 23.6. (a) A candidate for the office of township assessor
12 under IC 36-6-5-1 who runs in an election after June 30, 2008; must
13 have attained the certification of a level two assessor-appraiser under
14 IC 6-1.1-35.5 before taking office.

15 (b) A candidate for the office of township assessor under
16 IC 36-6-5-1 who:

17 (1) did not hold the office of township assessor on January 1,
18 2012; and

19 (2) runs in an election after January 1, 2012;

20 must have attained the certification of a level three assessor-appraiser
21 under IC 6-1.1-35.5 before taking office.

22 (c) A candidate for the office of township assessor under
23 IC 36-6-5-1 who:

24 (1) held the office of township assessor on January 1, 2012; and

25 (2) runs in an election after January 1, 2016;

26 must have attained the certification of a level three assessor-appraiser
27 under IC 6-1.1-35.5 before taking office.

28 SECTION 3. IC 6-1.1-1-24, AS AMENDED BY P.L.1-2010,
29 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2015]: Sec. 24. If a transfer from a township assessor to the
31 county assessor of the assessment duties prescribed by this article
32 results from the failure of a person elected to the office of township
33 assessor to attain the certification of a level two assessor-appraiser as
34 provided in IC 3-8-1-23.6; occurs as described in IC 36-2-15-5(c), a
35 reference to the township assessor in this article is considered to be a
36 reference to the county assessor.

37 SECTION 4. IC 36-2-5-3, AS AMENDED BY P.L.219-2007,
38 SECTION 106, IS AMENDED TO READ AS FOLLOWS
39 [EFFECTIVE JANUARY 1, 2016]: Sec. 3. (a) The county fiscal body
40 shall fix the compensation of officers, deputies, and other employees
41 whose compensation is payable from the county general fund, county
42 highway fund, county health fund, county park and recreation fund,



1 aviation fund, or any other fund from which the county auditor issues
2 warrants for compensation. This includes the power to:

- 3 (1) fix the number of officers, deputies, and other employees;
4 (2) describe and classify positions and services;
5 (3) adopt schedules of compensation; and
6 (4) hire or contract with persons to assist in the development of
7 schedules of compensation.

8 (b) Subject to subsection (c), the county fiscal body shall provide for
9 a county assessor or elected township assessor who has attained a level
10 two or level three certification under IC 6-1.1-35.5 to receive annually
11 one thousand dollars (\$1,000), which is in addition to and not part of
12 the annual compensation of the assessor. Subject to subsection (c), the
13 county fiscal body shall provide for a county or township deputy
14 assessor who has attained a level two or level three certification under
15 IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is
16 in addition to and not part of the annual compensation of the county or
17 township deputy assessor.

18 (c) (b) Notwithstanding subsection (a), the board of each local
19 health department shall prescribe the duties of all its officers and
20 employees, recommend the number of positions, describe and classify
21 positions and services, adopt schedules of compensation, and hire and
22 contract with persons to assist in the development of schedules of
23 compensation.

24 (d) (c) This section does not apply to community corrections
25 programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

26 (e) Subsection (b) applies regardless of whether the assessor or
27 deputy assessor attained the level two certification:

- 28 (1) while in office; or
29 (2) before assuming office.

30 SECTION 5. IC 36-2-5-3.5 IS ADDED TO THE INDIANA CODE
31 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
32 JANUARY 1, 2016]: **Sec. 3.5. (a) The county fiscal body shall
33 establish the salary for the county assessor so that a county
34 assessor who has attained a level three certification under
35 IC 6-1.1-35.5 is entitled to an annual salary that is at least two
36 thousand five hundred dollars (\$2,500) more than the salary of a
37 county assessor who has a level two certification. If a county
38 assessor who takes office with a level two certification attains a
39 level three certification not later than January 1 of the third year
40 of the county assessor's term of office, the county assessor is
41 entitled to be paid the salary of a county assessor who has attained
42 a level three certification, beginning on the date the county assessor**



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attains the level three certification.

(b) The county fiscal body shall establish the salary for an elected township assessor of the county so that a township assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a township assessor who has a level two certification. If a township assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the township assessor's term of office, the township assessor is entitled to be paid the salary of a township assessor who has attained a level three certification, beginning on the date the township assessor attains the level three certification.

(c) Beginning January 1, 2016, the following apply:

(1) The one thousand dollar (\$1,000) additional annual compensation paid under section 3(b) of this chapter (before its repeal on January 1, 2016) to a county assessor or an elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 shall be paid as part of the annual compensation of the assessor.

(2) The five hundred dollar (\$500) additional annual compensation paid under section 3(b) of this chapter (before its repeal on January 1, 2016) to a county or township deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 shall be paid as part of the annual compensation of the assessor.

It is the intent of this subsection that after December 31, 2015, there not be a reduction in the annual compensation paid to an individual under section 3(b) of this chapter because of its repeal on January 1, 2016.

(d) The county fiscal body shall establish the salary for a county or township deputy assessor so that a deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 is entitled to receive an annual salary that is at least five hundred dollars (\$500) more than a deputy assessor who has not attained a level two or a level three certification, beginning on the date the township assessor attains the level two or level three certification.

SECTION 6. IC 36-2-15-2, AS AMENDED BY P.L.88-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: 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, a ~~person~~ **an individual**



1 must meet the **following** qualifications prescribed by ~~IC 3-8-1-23~~
 2 **before taking office:**

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

6 **(2) If the individual has held the office of county assessor, the**
 7 **individual must have attained a level three assessor-appraiser**
 8 **certification under IC 6-1.1-35.5.**

9 (c) A county assessor must reside within the county as provided in
 10 Article 6, Section 6 of the Constitution of the State of Indiana. The
 11 assessor forfeits office if the assessor ceases to be a resident of the
 12 county.

13 (d) The term of office of a county assessor is four (4) years,
 14 beginning January 1 after election and continuing until a successor is
 15 elected and qualified.

16 SECTION 7. IC 36-2-15-5, AS AMENDED BY P.L.76-2014,
 17 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2015]: Sec. 5. (a) The county assessor shall perform the
 19 functions assigned by statute to the county assessor, including the
 20 following:

- 21 (1) Countywide equalization.
 22 (2) Selection and maintenance of a countywide computer system.
 23 (3) Certification of gross assessments to the county auditor.
 24 (4) Discovery of omitted property.
 25 (5) In:
 26 (A) a township in which the transfer of duties of the elected
 27 township assessor is required by subsection (c); or
 28 (B) a township in which the duties relating to the assessment
 29 of tangible property are not required to be performed by a
 30 township assessor elected under IC 36-6-5;

31 performance of the assessment duties prescribed by IC 6-1.1.

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

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

38 Any assessment, assessment appeal, or other official action of an
 39 assessor made by the assessor within the scope of the assessor's official
 40 duties before the transfer is considered as having been made by the
 41 assessor to whom the duties are transferred.

42 (c) If



1 (1) for a particular general election after June 30, 2008; the person
 2 **individual** elected to the office of township assessor has not
 3 attained the **assessor-appraiser** certification of a level two
 4 assessor-appraiser or

5 (2) for a particular general election after January 1, 2016; the
 6 person elected to the office of township assessor has not attained
 7 the certification of a level three assessor-appraiser;

8 as provided in IC 3-8-1-23.6 level required by IC 36-6-5-1 before the
 9 date the term of office begins, the assessment duties prescribed by
 10 IC 6-1.1 that would otherwise be performed in the township by the
 11 township assessor are transferred to the county assessor on that date. If
 12 assessment duties in a township are transferred to the county assessor
 13 under this subsection, those assessment duties are transferred back to
 14 the township assessor if at a later election a **person an individual** who
 15 has attained the **required level of assessor-appraiser** certification
 16 referred to in subdivision (1) or (2) level required by IC 36-6-5-1 is
 17 elected to the office of township assessor.

18 (d) If assessment duties in a township are transferred to the county
 19 assessor under subsection (c); the office of elected township assessor
 20 remains vacant for the period during which the assessment duties
 21 prescribed by IC 6-1.1 are transferred to the county assessor.

22 (e) A referendum shall be held under sections 7.4 through 11 of this
 23 chapter in each township in which the number of parcels of real
 24 property on January 1, 2008; is at least fifteen thousand (15,000) to
 25 determine whether to transfer to the county assessor the assessment
 26 duties prescribed by IC 6-1.1 that would otherwise be performed by the
 27 elected township assessor of the township.

28 SECTION 8. IC 36-2-15-7.4 IS REPEALED [EFFECTIVE JULY
 29 1, 2015]. Sec. 7.4: (a) Assessment duties are transferred to the county
 30 assessor as described in section 5(e) of this chapter only if a majority
 31 of the individuals in the township who vote in a referendum that is
 32 conducted in accordance with this section and sections 8 through 11 of
 33 this chapter approves the transfer.

34 (b) The question to be submitted to the voters in the referendum
 35 must read as follows:

36 "Should the assessing duties of the elected township assessor in
 37 the township be transferred to the county assessor?"

38 SECTION 9. IC 36-2-15-8 IS REPEALED [EFFECTIVE JULY 1,
 39 2015]. Sec. 8: (a) The county legislative body shall act under
 40 IC 3-10-9-3 to certify the question to be voted on at the referendum
 41 under this chapter to the county election board.

42 (b) Each county clerk shall; upon receiving the question certified by



1 the county legislative body under subsection (a); call a meeting of the
2 county election board to make arrangements for the referendum:

3 (c) The referendum shall be held in the general election in 2008.

4 (d) The referendum shall be held under the direction of the county
5 election board; which shall take all steps necessary to carry out the
6 referendum:

7 (e) Not less than ten (10) days before the date on which the
8 referendum is to be held; the county election board shall cause notice
9 of the question that is to be voted upon at the referendum to be
10 published in accordance with IC 5-3-1:

11 SECTION 10. IC 36-2-15-9 IS REPEALED [EFFECTIVE JULY 1,
12 2015]. Sec. 9: Each county election board shall cause:

13 (1) the question certified to the circuit court clerk by the county
14 legislative body to be placed on the ballot in the form prescribed
15 by IC 3-10-9-4; and

16 (2) an adequate supply of ballots and voting equipment to be
17 delivered to the precinct election board of each precinct in which
18 the referendum under this chapter is to be held.

19 SECTION 11. IC 36-2-15-10 IS REPEALED [EFFECTIVE JULY
20 1, 2015]. Sec. 10: The individuals entitled to vote in a referendum
21 under this chapter are all the registered voters resident in the township
22 in which the referendum is held:

23 SECTION 12. IC 36-2-15-11 IS REPEALED [EFFECTIVE JULY
24 1, 2015]. Sec. 11: (a) Each precinct election board shall count the
25 affirmative votes and the negative votes cast in the referendum under
26 this chapter and shall certify those two (2) totals to the county election
27 board of the county. The circuit court clerk of the county shall;
28 immediately after the votes cast in the referendum have been counted;
29 certify the results of the referendum to the county legislative body:
30 Upon receiving the certification of all the votes cast in the referendum;
31 the county legislative body shall promptly notify the department of
32 local government finance of the result of the referendum. If a majority
33 of the individuals who voted in the referendum voted "yes" on the
34 referendum question:

35 (1) the county legislative body shall promptly notify:

36 (A) the county assessor;

37 (B) the elected township assessor in the township; and

38 (C) each candidate in an election described in subsection (b);
39 of the results of the referendum; and

40 (2) with respect to a particular elected township assessor in the
41 county; the assessment duties prescribed by IC 6-1-1 are
42 transferred to the county assessor on January 1, 2009:



1 (b) If:
 2 (1) an election is held in the general election in 2008 of an elected
 3 township assessor; and
 4 (2) a majority of the individuals who voted in the referendum held
 5 under this chapter voted "yes" on the referendum question;
 6 the results of the election of the elected township assessor are nullified:

7 SECTION 13. IC 36-2-16-8, AS AMENDED BY P.L.146-2008,
 8 SECTION 699, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2015]: Sec. 8. (a) The county assessor may
 10 appoint the number of full-time or part-time deputies and employees
 11 authorized by the county fiscal body.

12 (b) ~~After June 30, 2009, Before July 1, 2017~~, an employee of the
 13 county assessor who performs real property assessing duties must have
 14 attained the level of certification under IC 6-1.1-35.5 that the county
 15 assessor is required to attain under ~~IC 3-8-1-23~~ **IC 36-2-15-2(b)**.

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

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

24 (1) **The appointment of at least one (1) deputy or employee**
 25 **who has attained the certification of a level three**
 26 **assessor-appraiser under IC 6-1.1-35.5.**

27 (2) **Contracting with a person who has attained, or who**
 28 **employs for purposes of the contract an individual who has**
 29 **attained, the certification of a level three assessor-appraiser**
 30 **under IC 6-1.1-35.5. The individual under contract with the**
 31 **county assessor under this subdivision shall assist the county**
 32 **assessor with assessment duties as determined by the county**
 33 **assessor.**

34 **Payment for the deputy, employee, or contractor shall be made**
 35 **from the budget for the county assessor.**

36 SECTION 14. IC 36-6-5-1, AS AMENDED BY P.L.1-2009,
 37 SECTION 164, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) Subject to subsection (g),
 39 before 2009, a township assessor shall be elected under IC 3-10-2-13
 40 by the voters of each township:

41 (1) having:
 42 (A) a population of more than eight thousand (8,000); or



- 1 (B) an elected township assessor or the authority to elect a
 2 township assessor before January 1, 1979; and
 3 (2) in which the number of parcels of real property on January 1,
 4 2008, is at least fifteen thousand (15,000).
- 5 (b) Subject to subsection (g), before 2009, a township assessor shall
 6 be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each
 7 township:
 8 (1) having a population of more than five thousand (5,000) but
 9 not more than eight thousand (8,000), if:
 10 (A) the legislative body of the township, by resolution,
 11 declares that the office of township assessor is necessary; and
 12 (B) the resolution is filed with the county election board not
 13 later than the first date that a declaration of candidacy may be
 14 filed under IC 3-8-2; and
 15 (2) in which the number of parcels of real property on January 1,
 16 2008, is at least fifteen thousand (15,000).
- 17 (c) Subject to subsection (g), a township government that is created
 18 by merger under IC 36-6-1.5 shall elect only one (1) township assessor
 19 under this section.
- 20 (d) Subject to subsection (g), after 2008 a township assessor shall
 21 be elected under IC 3-10-2-13 only by the voters of each township in
 22 which:
 23 (1) the number of parcels of real property on January 1, 2008, is
 24 at least fifteen thousand (15,000); and
 25 (2) the transfer to the county assessor of the assessment duties
 26 prescribed by IC 6-1.1 is disapproved in the referendum under
 27 IC 36-2-15.
- 28 (e) The township assessor must reside within the township as
 29 provided in Article 6, Section 6 of the Constitution of the State of
 30 Indiana. The assessor forfeits office if the assessor ceases to be a
 31 resident of the township.
- 32 (f) The term of office of a township assessor is four (4) years,
 33 beginning January 1 after election and continuing until a successor is
 34 elected and qualified. However, the term of office of a township
 35 assessor elected at a general election in which no other township
 36 officer is elected ends on December 31 after the next election in which
 37 any other township officer is elected.
- 38 (g) ~~A person who runs for the office of township assessor in an~~
 39 ~~election after June 30, 2008, is subject to IC 3-8-1-23.6. To be eligible~~
 40 ~~to serve as a township assessor, an individual must meet the~~
 41 ~~following qualifications before taking office:~~
 42 (1) ~~If the individual has never held the office of township~~



1 **assessor, the individual must have attained a level two**
 2 **assessor-appraiser certification under IC 6-1.1-35.5.**
 3 **(2) If the individual has held the office of township assessor,**
 4 **the individual must have attained a level three**
 5 **assessor-appraiser certification under IC 6-1.1-35.5.**
 6 (h) After June 30, 2008, the county assessor shall perform the
 7 assessment duties prescribed by IC 6-1.1 in a township in which the
 8 number of parcels of real property on January 1, 2008, is less than
 9 fifteen thousand (15,000).
 10 SECTION 15. IC 36-6-5-4, AS ADDED BY P.L.146-2008,
 11 SECTION 712, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2015]: Sec. 4. ~~After June 30, 2009;~~ **(a) Before**
 13 **July 1, 2017,** an employee of a township assessor who performs real
 14 property assessing duties must have attained the level of certification
 15 under IC 6-1.1-35.5 that the township assessor is required to attain
 16 under ~~IC 3-8-1-23.6;~~ **section 1(g) of this chapter.**
 17 **(b) After June 30, 2017, an employee of a township assessor who**
 18 **is responsible for placing an assessed valuation on real property**
 19 **must have attained the certification of a level three**
 20 **assessor-appraiser under IC 6-1.1-35.5.**
 21 **(c) This subsection applies after June 30, 2017. If the township**
 22 **assessor has not attained the certification of a level three**
 23 **assessor-appraiser under IC 6-1.1-35.5, the township fiscal body**
 24 **shall authorize either of the following:**
 25 **(1) The appointment of at least one (1) deputy or employee**
 26 **who has attained the certification of a level three**
 27 **assessor-appraiser under IC 6-1.1-35.5.**
 28 **(2) Contracting with a person who has attained, or who**
 29 **employs for purposes of the contract an individual who has**
 30 **attained, the certification of a level three assessor-appraiser**
 31 **under IC 6-1.1-35.5. The individual under contract with the**
 32 **township assessor under this subdivision shall assist the**
 33 **township assessor with assessment duties as determined by**
 34 **the township assessor.**
 35 **Payment for the deputy, employee, or contractor shall be made**
 36 **from the budget for the township assessor.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 426, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 426 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 8, Nays 0

 SENATE MOTION

Madam President: I move that Senate Bill 426 be amended to read as follows:

Page 1, delete lines 1 through 16, begin a new paragraph and insert:
 "SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.76-2014, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 23. (a) 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. ~~and~~

(3) ~~fulfill the requirements of subsections (b) through (d), as applicable.~~ **If the candidate holds the office of county assessor at the time the candidate files the candidate's candidacy document (as defined in IC 3-5-7-6), the candidate must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 not later than the time the candidate files the candidate's candidacy document.**

~~(b) A candidate for the office of county assessor who runs in an election after June 30, 2008, must have attained the certification of a level two assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

~~(c) A candidate for the office of county assessor who:~~

~~(1) did not hold the office of county assessor on January 1, 2012; and~~

~~(2) runs in an election after January 1, 2012;~~

~~must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

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(d) A candidate for the office of county assessor who:

(1) held the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

(b) This subsection applies only to a candidate described in subsection (a)(3). The candidate must attach to the candidate's candidacy document a copy of the certification that the candidate has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5. The circuit court clerk shall reject a candidacy document that does not have the certification attached."

Page 2, delete lines 1 through 9.

Page 3, delete lines 17 through 20, begin a new paragraph and insert:

"(e) As used in this subsection, "county assessor" means a person elected to the office of county assessor. If a county assessor fails to attain the certification of a level three assessor-appraiser under IC 6-1.1-35.5 within one (1) year after taking office, then the county executive (as defined in IC 36-1-2) shall order the county auditor to withhold from the salary of the county assessor five thousand dollars (\$5,000) to be held in an escrow account until the date on which the county assessor attains the certification of a level three assessor-appraiser under IC 6-1.1-35.5."

Page 6, delete lines 18 through 21, begin a new paragraph and insert:

"(i) As used in this subsection, "township assessor" means a person elected to the office of township assessor. If a township assessor fails to attain the certification of a level three assessor-appraiser under IC 6-1.1-35.5 within one (1) year after taking office, then the township executive (as defined in IC 36-1-2) shall order the fiscal officer of the township to withhold from the salary of the township assessor five thousand dollars (\$5,000) to be held in an escrow account until the date on which the township assessor attains the certification of a level three assessor-appraiser under IC 6-1.1-35.5."

Renumber all SECTIONS consecutively.

(Reference is to SB 426 as printed February 6, 2015.)

HOUCHIN



COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 426, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 3, strike "(a)".

Page 1, line 11, delete "If the candidate holds the office of county assessor".

Page 1, delete lines 12 through 16.

Page 2, delete lines 15 through 20.

Page 2, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-1-24, AS AMENDED BY P.L.1-2010, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 24. If a transfer from a township assessor to the county assessor of the assessment duties prescribed by this article results from the failure of a person elected to the office of township assessor to attain the certification of a level two assessor-appraiser as provided in IC 3-8-1-23.6; occurs as described in IC 36-2-15-5(c), a reference to the township assessor in this article is considered to be a reference to the county assessor.

SECTION 4. IC 36-2-5-3, AS AMENDED BY P.L.219-2007, SECTION 106, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 3. (a) The county fiscal body shall fix the compensation of officers, deputies, and other employees whose compensation is payable from the county general fund, county highway fund, county health fund, county park and recreation fund, aviation fund, or any other fund from which the county auditor issues warrants for compensation. This includes the power to:

- (1) fix the number of officers, deputies, and other employees;
- (2) describe and classify positions and services;
- (3) adopt schedules of compensation; and
- (4) hire or contract with persons to assist in the development of schedules of compensation.

(b) Subject to subsection (c), the county fiscal body shall provide for a county assessor or elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000), which is in addition to and not part of the annual compensation of the assessor. Subject to subsection (c), the county fiscal body shall provide for a county or township deputy assessor who has attained a level two or level three certification under



IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is in addition to and not part of the annual compensation of the county or township deputy assessor:

(c) (b) Notwithstanding subsection (a), the board of each local health department shall prescribe the duties of all its officers and employees, recommend the number of positions, describe and classify positions and services, adopt schedules of compensation, and hire and contract with persons to assist in the development of schedules of compensation.

(d) (c) This section does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

(e) Subsection (b) applies regardless of whether the assessor or deputy assessor attained the level two certification:

(1) while in office; or

(2) before assuming office.

SECTION 5. IC 36-2-5-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 3.5. (a) The county fiscal body shall establish the salary for the county assessor so that a county assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a county assessor who has a level two certification. If a county assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to be paid the salary of a county assessor who has attained a level three certification, beginning on the date the county assessor attains the level three certification.**

(b) The county fiscal body shall establish the salary for an elected township assessor of the county so that a township assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a township assessor who has a level two certification. If a township assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the township assessor's term of office, the township assessor is entitled to be paid the salary of a township assessor who has attained a level three certification, beginning on the date the township assessor attains the level three certification.

(c) The county fiscal body shall establish the salary for a county or township deputy assessor so that a deputy assessor who has



attained a level two or level three certification under IC 6-1.1-35.5 is entitled to receive an annual salary that is at least five hundred dollars (\$500) more than a deputy assessor who has not attained a level two or a level three certification, beginning on the date the township assessor attains the level two or level three certification.

SECTION 6. IC 36-2-15-2, AS AMENDED BY P.L.88-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: 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, ~~a person~~ **an individual** must meet the **following** qualifications ~~prescribed by IC 3-8-1-23~~ **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.

(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.

SECTION 7. IC 36-2-15-5, AS AMENDED BY P.L.76-2014, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: 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
 - (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).

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

(1) for a particular general election after June 30, 2008; the person **individual** elected to the office of township assessor has not attained the **assessor-appraiser** certification of a level two assessor-appraiser or

(2) for a particular general election after January 1, 2016; the person elected to the office of township assessor has not attained the certification of a level three assessor-appraiser;

as provided in ~~IC 3-8-1-23.6~~ **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 assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election a ~~person~~ **an individual** who has attained the **required level of assessor-appraiser** certification referred to in subdivision (1) or (2) **level required by IC 36-6-5-1** is elected to the office of township assessor.

(d) If assessment duties in a township are transferred to the county assessor under subsection (c); the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor.

(e) A referendum shall be held under sections 7.4 through 11 of this chapter in each township in which the number of parcels of real property on January 1, 2008; is at least fifteen thousand (15,000) to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1.1 that would otherwise be performed by the elected township assessor of the township."

SECTION 8. IC 36-2-15-7.4 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 7.4: (a) Assessment duties are transferred to the county assessor as described in section 5(e) of this chapter only if a majority of the individuals in the township who vote in a referendum that is conducted in accordance with this section and sections 8 through 11 of



this chapter approves the transfer:

(b) The question to be submitted to the voters in the referendum must read as follows:

"Should the assessing duties of the elected township assessor in the township be transferred to the county assessor?"

SECTION 9. IC 36-2-15-8 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 8: (a) The county legislative body shall act under IC 3-10-9-3 to certify the question to be voted on at the referendum under this chapter to the county election board.

(b) Each county clerk shall, upon receiving the question certified by the county legislative body under subsection (a); call a meeting of the county election board to make arrangements for the referendum.

(c) The referendum shall be held in the general election in 2008.

(d) The referendum shall be held under the direction of the county election board; which shall take all steps necessary to carry out the referendum.

(e) Not less than ten (10) days before the date on which the referendum is to be held; the county election board shall cause notice of the question that is to be voted upon at the referendum to be published in accordance with IC 5-3-1.

SECTION 10. IC 36-2-15-9 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 9: Each county election board shall cause:

(1) the question certified to the circuit court clerk by the county legislative body to be placed on the ballot in the form prescribed by IC 3-10-9-4; and

(2) an adequate supply of ballots and voting equipment to be delivered to the precinct election board of each precinct in which the referendum under this chapter is to be held.

SECTION 11. IC 36-2-15-10 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 10: The individuals entitled to vote in a referendum under this chapter are all the registered voters resident in the township in which the referendum is held.

SECTION 12. IC 36-2-15-11 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 11: (a) Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum under this chapter and shall certify those two (2) totals to the county election board of the county. The circuit court clerk of the county shall, immediately after the votes cast in the referendum have been counted; certify the results of the referendum to the county legislative body. Upon receiving the certification of all the votes cast in the referendum; the county legislative body shall promptly notify the department of local government finance of the result of the referendum. If a majority



of the individuals who voted in the referendum voted "yes" on the referendum question:

- (1) the county legislative body shall promptly notify:
 - (A) the county assessor;
 - (B) the elected township assessor in the township; and
 - (C) each candidate in an election described in subsection (b);
- of the results of the referendum; and
- (2) with respect to a particular elected township assessor in the county, the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor on January 1, 2009.

(b) If:

- (1) an election is held in the general election in 2008 of an elected township assessor; and
- (2) a majority of the individuals who voted in the referendum held under this chapter voted "yes" on the referendum question;

the results of the election of the elected township assessor are nullified."

Delete pages 3 through 4.

Page 5, delete lines 1 through 4.

Page 5, line 10, delete "2016," and insert "2017,".

Page 5, line 14, delete "2016," and insert "2017,".

Page 5, line 17, delete "2016." and insert "2017,".

Page 5, line 20, after "authorize" insert "**either of the following:**".

Page 5, line 20, delete "the", begin a new line block indented and insert:

"(1) The".

Page 5, between lines 22 and 23, begin a new line block indented and insert:

"(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.

Payment for the deputy, employee, or contractor shall be made from the budget for the county assessor."

Page 5, delete lines 23 through 42, begin a new paragraph and insert:

"SECTION 14. IC 36-6-5-1, AS AMENDED BY P.L.1-2009, SECTION 164, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: 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).
- (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
 - (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
 - (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.
- (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) ~~A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.6. To be eligible to serve as a township assessor, an individual must meet the following qualifications before taking office:~~



(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)."

Delete page 6.

Page 7, delete line 1.

Page 7, line 5, delete "2016," and insert "2017,".

Page 7, line 9, delete "2016," and insert "2017,".

Page 7, line 12, delete "2016." and insert "2017.".

Page 7, line 15, after "authorize" insert "**either of the following:**".

Page 7, line 15, delete "the", begin a new line block indented and insert:

"(1) The".

Page 7, after line 17, begin a new line block indented and insert:

"(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.

Payment for the deputy, employee, or contractor shall be made from the budget for the township assessor."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 426 as reprinted February 24, 2015.)

PRICE

Committee Vote: yeas 7, nays 2.



HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 426 be amended to read as follows:

Page 8, line 11, after "IC 6-1.1-35.5." insert "**The individual under contract with the county assessor under this subdivision shall assist the county assessor with assessment duties as determined by the county assessor.**".

Page 10, line 8, after "IC 6-1.1-35.5." insert "**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.**".

(Reference is to ESB 426 as printed March 27, 2015.)

SMITH M

 HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 426 be amended to read as follows:

Page 2, line 39, delete "JULY 1, 2015" and insert "JANUARY 1, 2016".

Page 3, line 31, delete "JULY".

Page 3, line 32, delete "1, 2015" and insert "JANUARY 1, 2016".

Page 4, between lines 12 and 13, begin a new paragraph and insert:

"(c) Beginning January 1, 2016, the following apply:

(1) The one thousand dollar (\$1,000) additional annual compensation paid under section 3(b) of this chapter (before its repeal on January 1, 2016) to a county assessor or an elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 shall be paid as part of the annual compensation of the assessor.

(2) The five hundred dollar (\$500) additional annual compensation paid under section 3(b) of this chapter (before its repeal on January 1, 2016) to a county or township deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 shall be paid as part of the annual compensation of the assessor.

It is the intent of this subsection that after December 31, 2015, there not be a reduction in the annual compensation paid to an individual under section 3(b) of this chapter because of its repeal



on January 1, 2016."

Page 4, line 13, delete "(c)" and insert "**(d)**".

Page 7, line 41, delete "performs real property assessing duties" and insert "**is responsible for placing an assessed valuation on real property**".

Page 9, line 38, delete "performs real property assessing duties" and insert "**is responsible for placing an assessed valuation on real property**".

(Reference is to ESB 426 as printed March 27, 2015.)

TRUITT

