

# SENATE BILL No. 540

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 3-8-1-23; IC 3-10; IC 3-11-2-12; IC 6-1.1; IC 36-2-15; IC 36-2-16-8.

**Synopsis:** Local fiscal matters. Raises the acquisition cost threshold for purposes of the personal property tax exemption from \$80,000 to \$250,000. Limits the ability to seek an excess levy appeal to those units that have experienced a year over year population increase of 5% or more. Caps the allowable increase in the amount of property taxes first due and payable on a homestead in 2026, 2027, and 2028. Provides, beginning in 2027, that the office of the county assessor is an appointive office rather than an elective office. Specifies that the county executive shall appoint an individual to the office of the county assessor. Includes provisions to manage the conversion of the office of the county assessor to an appointive office upon the abolition of the office as an elective office.

**Effective:** Upon passage; July 1, 2025.

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## Buchanan, Rogers

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January 16, 2025, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

# SENATE BILL No. 540



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

*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.167-2015,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2025]: Sec. 23. **This section does not apply to elections in**  
4 **2026 and thereafter.** A candidate for the office of county assessor  
5 must satisfy the following:

6 (1) The candidate must have resided in the county for at least one  
7 (1) year before the election, as provided in Article 6, Section 4 of  
8 the Constitution of the State of Indiana.

9 (2) The candidate must own real property located in the county  
10 upon taking office.

11 SECTION 2. IC 3-10-1-19, AS AMENDED BY P.L.227-2023,  
12 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JULY 1, 2025]: Sec. 19. (a) The ballot for a primary election shall be  
14 printed in substantially the form described in this section for all the  
15 offices for which candidates have qualified under IC 3-8.

16 (b) The following shall be printed as the heading for the ballot for  
17 a political party:



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\_\_\_\_\_ Party (insert the name of the political party)".

(c) The following shall be printed immediately below the heading required by subsection (b) or be posted in each voting booth as provided in IC 3-11-2-8(b):

(1) For paper ballots, print: To vote for a person, make a voting mark (X or ✓) on or in the box before the person's name in the proper column.

(2) For optical scan ballots, print: To vote for a person, darken or shade in the circle, oval, or square (or draw a line to connect the arrow) that precedes the person's name in the proper column.

(3) For optical scan ballots that do not contain a candidate's name, print: To vote for a person, darken or shade in the oval that precedes the number assigned to the person's name in the proper column.

(4) For electronic voting systems, print: To vote for a person, touch the screen (or press the button) in the location indicated.

(d) Local public questions shall be placed on the primary election ballot after the heading and the voting instructions described in subsection (c) (if the instructions are printed on the ballot) and before the offices described in subsection (g).

(e) The local public questions described in subsection (d) shall be placed as follows:

(1) In a separate column on the ballot if voting is by paper ballot.

(2) After the heading and the voting instructions described in subsection (c) (if the instructions are printed on the ballot) and before the offices described in subsection (g), in the form specified in IC 3-11-13-11 if voting is by ballot card.

(3) As provided by either of the following if voting is by an electronic voting system:

(A) On a separate screen for a public question.

(B) After the heading and the voting instructions described in subsection (c) (if the instructions are printed on the ballot) and before the offices described in subsection (g), in the form specified in IC 3-11-14-3.5.

(f) A public question shall be placed on the primary election ballot in the following form:

(The explanatory text for the public question,  
if required by law.)

"Shall (insert public question)?"

YES

NO



1 (g) The offices with candidates for nomination shall be placed on  
 2 the primary election ballot in the following order:

3 (1) Federal and state offices:

- 4 (A) President of the United States.  
 5 (B) United States Senator.  
 6 (C) Governor.  
 7 (D) United States Representative.

8 (2) Legislative offices:

- 9 (A) State senator.  
 10 (B) State representative.

11 (3) Circuit offices and county judicial offices:

- 12 (A) Judge of the circuit court, and unless otherwise specified  
 13 under IC 33, with each division separate if there is more than  
 14 one (1) judge of the circuit court.  
 15 (B) Judge of the superior court, and unless otherwise specified  
 16 under IC 33, with each division separate if there is more than  
 17 one (1) judge of the superior court.  
 18 (C) Judge of the probate court.  
 19 (D) Prosecuting attorney.  
 20 (E) Circuit court clerk.

21 (4) County offices:

- 22 (A) County auditor.  
 23 (B) County recorder.  
 24 (C) County treasurer.  
 25 (D) County sheriff.  
 26 (E) County coroner.  
 27 (F) County surveyor.  
 28 (G) County assessor. **This clause does not apply to elections**  
 29 **in 2026 and thereafter.**  
 30 (H) County commissioner.  
 31 (I) County council member.

32 (5) Township offices:

- 33 (A) Township assessor (only in a township referred to in  
 34 IC 36-6-5-1(d)).  
 35 (B) Township trustee.  
 36 (C) Township board member.  
 37 (D) Judge of the small claims court.  
 38 (E) Constable of the small claims court.

39 (6) City offices:

- 40 (A) Mayor.  
 41 (B) Clerk or clerk-treasurer.  
 42 (C) Judge of the city court.



- 1 (D) City-county council member or common council member.  
 2 (7) Town offices:  
 3 (A) Clerk-treasurer.  
 4 (B) Judge of the town court.  
 5 (C) Town council member.  
 6 (h) The political party offices with candidates for election shall be  
 7 placed on the primary election ballot in the following order after the  
 8 offices described in subsection (g):  
 9 (1) Precinct committeeman.  
 10 (2) State convention delegate.  
 11 (i) The local offices to be elected at the primary election shall be  
 12 placed on the primary election ballot after the offices described in  
 13 subsection (h).  
 14 (j) The offices described in subsection (i) shall be placed as follows:  
 15 (1) In a separate column on the ballot if voting is by paper ballot.  
 16 (2) After the offices described in subsection (h) in the form  
 17 specified in IC 3-11-13-11 if voting is by ballot card.  
 18 (3) Either:  
 19 (A) on a separate screen for each office or public question; or  
 20 (B) after the offices described in subsection (h) in the form  
 21 specified in IC 3-11-14-3.5;  
 22 if voting is by an electronic voting system.  
 23 (k) If no candidate has filed to run for an office on the primary ballot  
 24 then the county election board may print "NO CANDIDATE FILED"  
 25 in the place on the ballot where a candidate's name would have been  
 26 printed.  
 27 SECTION 3. IC 3-10-2-13, AS AMENDED BY P.L.278-2019,  
 28 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2025]: Sec. 13. The following public officials shall be elected  
 30 at the general election before their terms of office expire and every four  
 31 (4) years thereafter:  
 32 (1) Clerk of the circuit court.  
 33 (2) County auditor.  
 34 (3) County recorder.  
 35 (4) County treasurer.  
 36 (5) County sheriff.  
 37 (6) County coroner.  
 38 (7) County surveyor.  
 39 (8) County assessor. **This subdivision does not apply to**  
 40 **elections in 2026 and thereafter.**  
 41 (9) County commissioner.  
 42 (10) County council member.



- 1 (11) Township trustee.  
 2 (12) Township board member.  
 3 (13) Township assessor (only in a township referred to in  
 4 IC 36-6-5-1(d)).  
 5 (14) Judge of a small claims court.  
 6 (15) Constable of a small claims court.
- 7 SECTION 4. IC 3-11-2-12, AS AMENDED BY P.L.227-2023,  
 8 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2025]: Sec. 12. (a) The following offices shall be placed on  
 10 the general election ballot in the following order after the public  
 11 questions described in section 10(a) of this chapter:
- 12 (1) Federal and state offices:  
 13 (A) President and Vice President of the United States.  
 14 (B) United States Senator.  
 15 (C) Governor and lieutenant governor.  
 16 (D) Secretary of state.  
 17 (E) Auditor of state.  
 18 (F) Treasurer of state.  
 19 (G) Attorney general.  
 20 (H) United States Representative. If an election to fill a  
 21 vacancy in an office of United States Representative under  
 22 IC 3-10-8 is held on the same day as the election for the next  
 23 term of the same office, the ballot shall list the election to fill  
 24 the vacancy in the office immediately after the election for the  
 25 next term of the office.
- 26 (2) Legislative offices:  
 27 (A) State senator.  
 28 (B) State representative.
- 29 (3) Circuit offices and county judicial offices:  
 30 (A) Judge of the circuit court, and unless otherwise specified  
 31 under IC 33, with each division separate if there is more than  
 32 one (1) judge of the circuit court.  
 33 (B) Judge of the superior court, and unless otherwise specified  
 34 under IC 33, with each division separate if there is more than  
 35 one (1) judge of the superior court.  
 36 (C) Judge of the probate court.  
 37 (D) Prosecuting attorney.  
 38 (E) Clerk of the circuit court.
- 39 (4) County offices:  
 40 (A) County auditor.  
 41 (B) County recorder.  
 42 (C) County treasurer.



- 1 (D) County sheriff.  
 2 (E) County coroner.  
 3 (F) County surveyor.  
 4 (G) County assessor. **This clause does not apply to elections**  
 5 **in 2026 and thereafter.**  
 6 (H) County commissioner.  
 7 (I) County council member.  
 8 (5) Township offices:  
 9 (A) Township assessor (only in a township referred to in  
 10 IC 36-6-5-1(d)).  
 11 (B) Township trustee.  
 12 (C) Township board member.  
 13 (D) Judge of the small claims court.  
 14 (E) Constable of the small claims court.  
 15 (6) City offices:  
 16 (A) Mayor.  
 17 (B) Clerk or clerk-treasurer.  
 18 (C) Judge of the city court.  
 19 (D) City-county council member or common council member.  
 20 (7) Town offices:  
 21 (A) Clerk-treasurer.  
 22 (B) Judge of the town court.  
 23 (C) Town council member.  
 24 (b) If a major political party does not nominate a candidate for an  
 25 office on a general, municipal, or special election ballot then the county  
 26 election board may print "NO CANDIDATE FILED" in the place on  
 27 the ballot where the name of the major political party's nominee would  
 28 be printed.  
 29 SECTION 5. IC 6-1.1-3-7.2, AS AMENDED BY P.L.137-2022,  
 30 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2025]: Sec. 7.2. (a) This section applies to assessment dates  
 32 occurring after December 31, 2015.  
 33 (b) As used in this section, "affiliate" means an entity that  
 34 effectively controls or is controlled by a taxpayer or is associated with  
 35 a taxpayer under common ownership or control, whether by  
 36 shareholdings or other means.  
 37 (c) As used in this section, "business personal property" means  
 38 personal property that:  
 39 (1) is otherwise subject to assessment and taxation under this  
 40 article;  
 41 (2) is used in a trade or business or otherwise held, used, or  
 42 consumed in connection with the production of income; and



1 (3) was:

2 (A) acquired by the taxpayer in an arms length transaction  
3 from an entity that is not an affiliate of the taxpayer, if the  
4 personal property has been previously used in Indiana before  
5 being placed in service in the county; or

6 (B) acquired in any manner, if the personal property has never  
7 been previously used in Indiana before being placed in service  
8 in the county.

9 The term does not include mobile homes assessed under IC 6-1.1-7,  
10 personal property held as an investment, or personal property that is  
11 assessed under IC 6-1.1-8 and is owned by a public utility subject to  
12 regulation by the Indiana utility regulatory commission. However, the  
13 term does include the personal property of a telephone company or a  
14 communications service provider if that personal property meets the  
15 requirements of subdivisions (1) through (3), regardless of whether that  
16 personal property is assessed under IC 6-1.1-8 and regardless of  
17 whether the telephone company or communications service provider is  
18 subject to regulation by the Indiana utility regulatory commission.

19 (d) Notwithstanding section 7 of this chapter, if the acquisition cost  
20 of a taxpayer's total business personal property in a county is less than  
21 ~~eighty thousand dollars (\$80,000)~~ **two hundred fifty thousand dollars**  
22 **(\$250,000)** for that assessment date, the taxpayer's business personal  
23 property in the county for that assessment date is exempt from taxation.

24 (e) Subject to subsection (f), a taxpayer that is eligible for the  
25 exemption under this section for an assessment date shall include the  
26 following information on the taxpayer's personal property tax return:

27 (1) A declaration that the taxpayer's business personal property in  
28 the county is exempt from property taxation.

29 (2) Whether the taxpayer's business personal property within the  
30 county is in one (1) location or multiple locations.

31 (3) An address for the location of the property.

32 If the business personal property is in multiple locations within a  
33 county, the taxpayer shall provide an address for the location where the  
34 sum of acquisition costs for business personal property is greatest. If  
35 two (2) or more addresses contain the greatest equivalent sum of  
36 acquisition costs for business personal property within a given county,  
37 the taxpayer shall choose only one (1) address to list on the return.

38 (f) Beginning after December 31, 2022, a taxpayer that has included  
39 the information required under subsection (e) on the taxpayer's  
40 personal property tax return to claim the exemption under this section  
41 is not required to file a personal property return for the taxpayer's  
42 business personal property for an assessment date that occurs after the





1 assessment date for which the information is first provided under  
 2 subsection (e), unless or until the taxpayer no longer qualifies for the  
 3 exemption under subsection (d) for a subsequent assessment date.

4 SECTION 6. IC 6-1.1-18.5-12, AS AMENDED BY P.L.156-2024,  
 5 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 UPON PASSAGE]: Sec. 12. (a) Any civil taxing unit that determines  
 7 that it cannot carry out its governmental functions for an ensuing  
 8 calendar year under the levy limitations imposed by section 3 or 25 of  
 9 this chapter, as applicable, may, subject to subsections (h) and (i):

10 (1) before October 20 of the calendar year immediately preceding  
 11 the ensuing calendar year; or

12 (2) in the case of a request described in section 16 of this chapter,  
 13 before December 31 of the calendar year immediately preceding  
 14 the ensuing calendar year;

15 appeal to the department of local government finance for relief from  
 16 those levy limitations. In the appeal the civil taxing unit must state that  
 17 it will be unable to carry out the governmental functions committed to  
 18 it by law unless it is given the authority that it is petitioning for. The  
 19 civil taxing unit must support these allegations by reasonably detailed  
 20 statements of fact.

21 (b) The department of local government finance shall immediately  
 22 proceed to the examination and consideration of the merits of the civil  
 23 taxing unit's appeal.

24 (c) In considering an appeal, the department of local government  
 25 finance has the power to conduct hearings, require any officer or  
 26 member of the appealing civil taxing unit to appear before it, or require  
 27 any officer or member of the appealing civil taxing unit to provide the  
 28 department with any relevant records or books.

29 (d) If an officer or member:

30 (1) fails to appear at a hearing after having been given written  
 31 notice requiring that person's attendance; or

32 (2) fails to produce the books and records that the department by  
 33 written notice required the officer or member to produce;

34 then the department may file an affidavit in the circuit court, superior  
 35 court, or probate court in the jurisdiction in which the officer or  
 36 member may be found setting forth the facts of the failure.

37 (e) Upon the filing of an affidavit under subsection (d), the court  
 38 shall promptly issue a summons, and the sheriff of the county within  
 39 which the court is sitting shall serve the summons. The summons must  
 40 command the officer or member to appear before the department to  
 41 provide information to the department or to produce books and records  
 42 for the department's use, as the case may be. Disobedience of the



1 summons constitutes, and is punishable as, a contempt of the court that  
2 issued the summons.

3 (f) All expenses incident to the filing of an affidavit under  
4 subsection (d) and the issuance and service of a summons shall be  
5 charged to the officer or member against whom the summons is issued,  
6 unless the court finds that the officer or member was acting in good  
7 faith and with reasonable cause. If the court finds that the officer or  
8 member was acting in good faith and with reasonable cause or if an  
9 affidavit is filed and no summons is issued, the expenses shall be  
10 charged against the county in which the affidavit was filed and shall be  
11 allowed by the proper fiscal officers of that county.

12 (g) The fiscal officer of a civil taxing unit that appeals under section  
13 16 of this chapter for relief from levy limitations shall immediately file  
14 a copy of the appeal petition with the county auditor and the county  
15 treasurer of the county in which the unit is located.

16 (h) This subsection applies to a civil taxing unit whose budget for  
17 the upcoming year is subject to review by a fiscal body under:

- 18 (1) IC 6-1.1-17-20;  
19 (2) IC 6-1.1-17-20.3; or  
20 (3) IC 6-1.1-17-20.4.

21 A civil taxing unit described in this subsection may not submit an  
22 appeal under this section unless the civil taxing unit receives approval  
23 from the appropriate fiscal body to submit the appeal.

24 (i) A participating unit of a fire protection territory may not submit  
25 an appeal under this section unless each participating unit of the fire  
26 protection territory has adopted a resolution approving submission of  
27 the appeal.

28 **(j) Beginning in 2025, only those civil taxing units that meet the**  
29 **qualification under this subsection may appeal to the department**  
30 **of local government finance for relief from the levy limitations**  
31 **imposed by section 3 or 25 of this chapter. To qualify for levy relief**  
32 **from those levy limitations, a county or municipality, or other civil**  
33 **taxing unit, must have experienced a population increase of five**  
34 **percent (5%) or more as determined under STEP THREE of the**  
35 **following formula:**

36 **STEP ONE: Determine the population of the county or**  
37 **municipality, or other civil taxing unit, for the calendar year**  
38 **immediately preceding the calendar year of the appeal.**

39 **STEP TWO: Determine the population of the county or**  
40 **municipality, or other civil taxing unit, for the calendar year**  
41 **preceding by two (2) years the calendar year of the appeal.**

42 **STEP THREE: Determine the quotient of:**



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(A) STEP ONE; divided by  
(B) STEP TWO;  
expressed as a percentage.  
For purposes of determining the population of a county or municipality, or other civil taxing unit, under the formula in a given year, the most recent federal decennial census, any corrected population count (as defined in IC 1-1-3.5-1.5), and the annual estimates under the United States Census Bureau's population estimates program shall apply.

SECTION 7. IC 6-1.1-51.2 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 51.2. Allowable Increase in Homestead Property Tax Liability**

**Sec. 1. This chapter applies only to property taxes first due and payable in the following calendar years:**

- (1) 2026.
- (2) 2027.
- (3) 2028.

**Sec. 2. As used in this chapter, "homestead" has the meaning set forth in IC 6-1.1-12-37.**

**Sec. 3. As used in this chapter, "property tax liability" means liability for the tax imposed on property under this article determined after application of all credits and deductions under this article, but does not include:**

- (1) any property tax liability imposed in a voter approved referendum; or
- (2) any interest or penalty imposed under this article.

**Sec. 4. (a) Notwithstanding any other law, for property taxes first due and payable in a calendar year listed in section 1 of this chapter, an individual is entitled to a determination of property tax liability (not including any property tax liability imposed in a voter approved referendum) with respect to the individual's homestead under this section. The amount of property tax liability determined under this section is the maximum property tax liability to which the homestead is subject for the applicable calendar year.**

**(b) Subject to subsections (c) and (d), the property tax liability of an individual for property taxes first due and payable in a calendar year listed in section 1 of this chapter that are attributable to the individual's homestead may not exceed the lesser of the following:**

- (1) The amount of property tax liability (not including any



1 property tax liability imposed in a voter approved  
2 referendum) of the individual that is attributable to the  
3 homestead for property taxes first due and payable in the  
4 particular calendar year as would otherwise be determined  
5 under this article.

6 (2) The amount of property tax liability (not including any  
7 property tax liability imposed in a voter approved  
8 referendum) of the individual that is attributable to the  
9 homestead for property taxes first due and payable in the  
10 immediately preceding calendar year multiplied by one and  
11 five hundredths (1.05).

12 (c) If a physical change to the homestead results in an increased  
13 assessment of the homestead for an assessment date for which  
14 property tax liability is imposed in a calendar year listed in section  
15 1 of this chapter, the property tax liability of an individual for  
16 property taxes first due and payable for that assessment date with  
17 respect to the homestead is the sum of the:

18 (1) amount of the individual's property tax liability  
19 attributable to the homestead otherwise determined under  
20 subsection (b) for the calendar year; plus

21 (2) amount of the individual's property tax liability that is  
22 directly attributable to the physical change in the homestead.

23 (d) If:

24 (1) the entire ownership interest; or

25 (2) any part of the ownership interest;

26 in the homestead changes, subsection (b) does not apply to the  
27 determination of property tax liability for homestead property  
28 taxes first due and payable in the first calendar year following the  
29 change in ownership. Instead, the amount of property tax liability  
30 that is attributable to the homestead for property taxes first due  
31 and payable in that particular calendar year is the amount of  
32 property tax liability as would otherwise be determined under this  
33 article.

34 Sec. 5. The property tax liability for a homestead determined  
35 under this chapter for property taxes first due and payable in a  
36 calendar year is considered for all purposes to be property taxes  
37 imposed by the state or a political subdivision in which the  
38 homestead is located.

39 Sec. 6. The auditor of the county shall apply the provisions of  
40 this chapter to a determination of property tax liability for an  
41 individual's homestead as set forth under this chapter.

42 SECTION 8. IC 36-2-15-0.5 IS ADDED TO THE INDIANA CODE



1 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
2 1, 2025]: **Sec. 0.5. The following apply on January 1, 2027, when the**  
3 **office of the county assessor becomes an appointive office under**  
4 **section 2(b) of this chapter upon the abolition of the office as an**  
5 **elective office under section 2(a) of this chapter:**

6 (1) **The employment positions, as of December 31, 2026, of all**  
7 **employees of the office of the county assessor when the office**  
8 **was an elective office become employees of the office of the**  
9 **county assessor when it becomes an appointive office.**

10 (2) **Real and personal property used solely to carry out**  
11 **property assessment duties of the office of the county assessor**  
12 **when the office was an elective office become the real and**  
13 **personal property of the office of the county assessor when it**  
14 **becomes an appointive office.**

15 (3) **Obligations outstanding on December 31, 2026, relating to**  
16 **the assessment of tangible property of the office of the county**  
17 **assessor when the office was an elective office become the**  
18 **obligations of the office of the county assessor when it**  
19 **becomes an appointive office.**

20 (4) **Funds on hand for the purpose of carrying out property**  
21 **assessment duties of the office of the county assessor when the**  
22 **office was an elective office, in the amount determined by the**  
23 **county auditor, become the funds of the office of the county**  
24 **assessor when it becomes an appointive office.**

25 (5) **Revenue received by the county for the purpose of**  
26 **carrying out property assessment duties of the office of the**  
27 **county assessor after the date the office becomes an**  
28 **appointive office, in the amount determined by the county**  
29 **auditor, becomes the revenue of the office of the county**  
30 **assessor when it becomes an appointive office.**

31 SECTION 9. IC 36-2-15-2, AS AMENDED BY P.L.167-2015,  
32 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JULY 1, 2025]: Sec. 2. (a) A county assessor shall be elected under  
34 IC 3-10-2-13 by the voters of the county. **However, an election for**  
35 **county assessor shall not be held in 2026. On December 31, 2026,**  
36 **the following occur:**

37 (1) **The term of office of an individual who holds the office of**  
38 **the county assessor ends.**

39 (2) **The office of the county assessor as an elective office is**  
40 **abolished.**

41 (b) **On January 1, 2027, the office of the county assessor**  
42 **becomes an appointive office. The county executive shall appoint**



1 **an individual to the office of county assessor for the county. An**  
 2 **individual who was serving as the county assessor (without regard**  
 3 **to whether the individual was initially elected to the office or**  
 4 **appointed to fill a vacancy in the office under IC 3-13) before the**  
 5 **abolition of the office as an elective office under subsection (a) is**  
 6 **eligible for appointment to the office of county assessor. An**  
 7 **individual appointed to the office of county assessor must satisfy**  
 8 **the following:**

9 **(1) The individual must have resided in the county for at least**  
 10 **one (1) year before the appointment, as provided in Article 6,**  
 11 **Section 4 of the Constitution of the State of Indiana.**

12 **(2) The individual must own real property located in the**  
 13 **county upon taking office.**

14 **(b) (c) In addition to the requirements of subsection (b), to be**  
 15 **eligible to serve as an assessor, an individual must meet the following**  
 16 **qualifications before taking office:**

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

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

23 **(c) (d) A county assessor must reside within the county as provided**  
 24 **in Article 6, Section 6 of the Constitution of the State of Indiana. The**  
 25 **assessor forfeits office if the assessor ceases to be a resident of the**  
 26 **county.**

27 **(d) (e) The term of office of a county assessor is four (4) years,**  
 28 **beginning January 1 as follows:**

29 **(1) This subdivision applies before the elective office of county**  
 30 **assessor is abolished under subsection (a). After election, and**  
 31 **continuing until a successor is elected and qualified.**

32 **(2) This subdivision applies when the office of county assessor**  
 33 **becomes an appointive office under subsection (b). After**  
 34 **appointment, and continuing until a successor is appointed**  
 35 **and qualified.**

36 SECTION 10. IC 36-2-15-5, AS AMENDED BY P.L.167-2015,  
 37 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2025]: Sec. 5. (a) The county assessor shall perform the  
 39 functions assigned by statute to the county assessor, including the  
 40 following:

41 (1) Countywide equalization.

42 (2) Selection and maintenance of a countywide computer system.



- 1 (3) Certification of gross assessments to the county auditor.
- 2 (4) Discovery of omitted property.
- 3 (5) In:
- 4 (A) a township in which the transfer of duties of the elected
- 5 township assessor is required by subsection (c); or
- 6 (B) a township in which the duties relating to the assessment
- 7 of tangible property are not required to be performed by a
- 8 township assessor elected under IC 36-6-5;
- 9 performance of the assessment duties prescribed by IC 6-1.1.
- 10 (b) A transfer of duties between assessors **or a conversion of the**
- 11 **office of the county assessor to an appointive office upon the**
- 12 **abolition of that office as an elective office** does not affect:
- 13 (1) any assessment, assessment appeal, or other official action
- 14 made by an assessor before the transfer **or conversion of the**
- 15 **office to an appointive office;** or
- 16 (2) any pending action against, or the rights of any party that may
- 17 possess a legal claim against, an assessor that is not described in
- 18 subdivision (1).
- 19 Any assessment, assessment appeal, or other official action of an
- 20 assessor made by the assessor within the scope of the assessor's official
- 21 duties before the transfer **of duties or the conversion of the office to**
- 22 **an appointive office upon the abolition of the office as an elective**
- 23 **office** is considered as having been made by the assessor to whom the
- 24 duties are transferred **or by the assessor who is appointed after the**
- 25 **conversion of the office to an appointive office upon the abolition**
- 26 **of the office as an elective office.**
- 27 (c) If the individual elected to the office of township assessor has
- 28 not attained the assessor-appraiser certification level required by
- 29 IC 36-6-5-1 before the date the term of office begins, the assessment
- 30 duties prescribed by IC 6-1.1 that would otherwise be performed in the
- 31 township by the township assessor are transferred to the county
- 32 assessor on that date. If assessment duties in a township are transferred
- 33 to the county assessor under this subsection, those assessment duties
- 34 are transferred back to the township assessor if at a later election an
- 35 individual who has attained the assessor-appraiser certification level
- 36 required by IC 36-6-5-1 is elected to the office of township assessor.
- 37 SECTION 11. IC 36-2-15-7, AS ADDED BY P.L.219-2007,
- 38 SECTION 109, IS AMENDED TO READ AS FOLLOWS
- 39 [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) Each county assessor, elected
- 40 township assessor, or township trustee-assessor whose assessment
- 41 duties prescribed by IC 6-1.1 will be transferred under section 5 of this
- 42 chapter shall:



- 1 (1) organize the records of the assessor's office relating to the
- 2 assessment of tangible property in a manner prescribed by the
- 3 department of local government finance; and
- 4 (2) transfer the records as directed by the department of local
- 5 government finance.
- 6 (b) The department of local government finance shall determine a
- 7 procedure and schedule for the transfer of the records and operations.
- 8 The assessors shall assist each other and coordinate their efforts to:
- 9 (1) ensure an orderly transfer of all records; and
- 10 (2) provide for an uninterrupted and professional transition of the
- 11 property assessment functions consistent with this chapter and the
- 12 directions of the department of local government finance.
- 13 **(c) Subsections (a) and (b) apply to the transfer of records that**
- 14 **occurs when the office of the county assessor becomes an**
- 15 **appointive office under section 2(b) of this chapter upon the**
- 16 **abolition of the office as an elective office under section 2(a) of this**
- 17 **chapter.**
- 18 SECTION 12. IC 36-2-16-8, AS AMENDED BY P.L.167-2015,
- 19 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 20 JULY 1, 2025]: Sec. 8. (a) The county assessor may appoint the
- 21 number of full-time or part-time deputies and employees authorized by
- 22 the county fiscal body.
- 23 (b) ~~Before July 1, 2017, an employee of the county assessor who~~
- 24 ~~performs real property assessing duties must have attained the level of~~
- 25 ~~certification under IC 6-1.1-35.5 that the county assessor is required to~~
- 26 ~~attain under IC 36-2-15-2(b).~~
- 27 (c) (b) ~~After June 30, 2017, An employee of the county assessor~~
- 28 ~~who is responsible for placing an assessed valuation on real property~~
- 29 ~~must have attained the certification of a level three assessor-appraiser~~
- 30 ~~under IC 6-1.1-35.5.~~
- 31 (d) (c) ~~This subsection applies after June 30, 2017. If the county~~
- 32 ~~assessor has not attained the certification of a level three~~
- 33 ~~assessor-appraiser under IC 6-1.1-35.5, the county fiscal body shall~~
- 34 ~~authorize either of the following:~~
- 35 (1) ~~The appointment of at least one (1) deputy or employee who~~
- 36 ~~has attained the certification of a level three assessor-appraiser~~
- 37 ~~under IC 6-1.1-35.5.~~
- 38 (2) ~~Contracting with a person who has attained, or who employs~~
- 39 ~~for purposes of the contract an individual who has attained, the~~
- 40 ~~certification of a level three assessor-appraiser under~~
- 41 ~~IC 6-1.1-35.5. The individual under contract with the county~~
- 42 ~~assessor under this subdivision shall assist the county assessor~~





1           with assessment duties as determined by the county assessor.  
2           Payment for the deputy, employee, or contractor shall be made from the  
3           budget for the county assessor.  
4           **SECTION 13. [EFFECTIVE JULY 1, 2025] (a) The legislative**  
5           **services agency shall prepare, as directed by the legislative council,**  
6           **legislation for introduction in the 2026 regular session of the**  
7           **general assembly to organize and correct statutes affected by this**  
8           **act's conversion of the office of county assessor to an appointive**  
9           **office, if necessary.**  
10          **(b) This SECTION expires July 1, 2027.**  
11          **SECTION 14. [EFFECTIVE JULY 1, 2025] (a) IC 6-1.1-3-7.2, as**  
12          **amended by this act, applies to assessment dates after December**  
13          **31, 2025.**  
14          **(b) This SECTION expires June 30, 2028.**  
15          **SECTION 15. An emergency is declared for this act.**

