

IC 36-2-15

Chapter 15. County Assessor

IC 36-2-15-0.3

Transfer of personnel, property, obligations, funds of township assessors to county assessor; county assessor interview of township assessor employees

Sec. 0.3. (a) The following are transferred to the county assessor:

(1) On July 1, 2008:

(A) employment positions as of June 30, 2008, of each elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by P.L.146-2008, including:

(i) the employment position of the elected township assessor; and

(ii) the employment positions of all employees of the elected township assessor;

(B) real and personal property of:

(i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by P.L.146-2008; and

(ii) township trustee-assessors in the county;

used solely to carry out property assessment duties;

(C) obligations outstanding on June 30, 2008, of:

(i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by P.L.146-2008; and

(ii) township trustee-assessors in the county;

relating to the assessment of tangible property; and

(D) funds of:

(i) elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by P.L.146-2008; and

(ii) township trustee-assessors in the county;

on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

(2) On January 1, 2009:

(A) employment positions as of December 31, 2008, of each elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under this chapter, as amended by P.L.146-2008, including:

(i) the employment position of the elected township assessor; and

(ii) the employment positions of all employees of the

elected township assessor;

(B) real and personal property of elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under this chapter, as amended by P.L.146-2008, used solely to carry out property assessment duties;

(C) obligations outstanding on December 31, 2008, of elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under this chapter, as amended by P.L.146-2008, relating to the assessment of tangible property; and

(D) funds of elected township assessors in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under this chapter, as amended by P.L.146-2008, on hand for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

(b) Before July 1, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:

(1) is an employee of:

(A) an elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by P.L.146-2008; or

(B) a trustee-assessor in the county;

as of March 19, 2008; and

(2) applies before June 1, 2008, for an employment position referred to in subsection (a)(1)(A).

(c) Before December 31, 2008, the county assessor shall interview, or give the opportunity to interview to, each individual who:

(1) is an employee of an elected township assessor in the county whose duties relating to the assessment of tangible property are transferred to the county assessor as the result of a referendum under this chapter, as amended by P.L.146-2008, as of March 19, 2008; and

(2) applies before December 1, 2008, for an employment position referred to in subsection (a)(2)(A).

(d) A township served on June 30, 2008, by a township assessor whose duties relating to the assessment of tangible property are transferred to the county assessor under IC 36-6-5-1(h), as added by P.L.146-2008 shall transfer to the county assessor all revenue received after the date of the transfer that is received by the township for the purpose of carrying out property assessment duties in the amount determined by the county auditor.

As added by P.L.220-2011, SEC.645.

IC 36-2-15-1

Application of chapter

Sec. 1. This chapter applies to all counties.
As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-15-2

Election; eligibility; residence; term of office

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, an individual must meet the following qualifications 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.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.5-1986, SEC.37; P.L.3-1987, SEC.550; P.L.1-2004, SEC.61 and P.L.23-2004, SEC.63; P.L.88-2005, SEC.15; P.L.167-2015, SEC.6.

IC 36-2-15-3

Location of office; business hours and days

Sec. 3. (a) Subject to subsection (b), the assessor shall keep the assessor's office in a building provided at the county seat by the county executive. The assessor shall keep the office open for business during regular business hours on every day of the year except Sundays and legal holidays. However, the assessor may close the office on days specified by the county executive according to custom and practice of the county.

(b) After June 30, 2008, the county assessor may establish one (1) or more satellite offices in the county.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.146-2008, SEC.692.

IC 36-2-15-4

Legal action on days office is closed

Sec. 4. A legal action required to be taken in the assessor's office on a day when his office is closed under section 3 of this chapter may be taken on the next day his office is open.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-15-5

Duties; transfer of duties

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 the individual elected to the office of township assessor has not attained the assessor-appraiser certification 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 an individual who has attained the assessor-appraiser certification level required by IC 36-6-5-1 is elected to the office of township assessor.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.6-1997, SEC.206; P.L.90-2002, SEC.469; P.L.219-2007, SEC.108; P.L.3-2008, SEC.261; P.L.146-2008, SEC.693; P.L.76-2014, SEC.65; P.L.167-2015, SEC.7.

IC 36-2-15-6

Repealed

(Repealed by P.L.84-1995, SEC.6.)

IC 36-2-15-7

Transition on transfer of duties between assessors

Sec. 7. (a) Each county assessor, elected township assessor, or

township trustee-assessor whose assessment duties prescribed by IC 6-1.1 will be transferred under section 5 of this chapter shall:

- (1) organize the records of the assessor's office relating to the assessment of tangible property in a manner prescribed by the department of local government finance; and
- (2) transfer the records as directed by the department of local government finance.

(b) The department of local government finance shall determine a procedure and schedule for the transfer of the records and operations. The assessors shall assist each other and coordinate their efforts to:

- (1) ensure an orderly transfer of all records; and
- (2) provide for an uninterrupted and professional transition of the property assessment functions consistent with this chapter and the directions of the department of local government finance.

As added by P.L.219-2007, SEC.109.

IC 36-2-15-7.4

Repealed

(As added by P.L.146-2008, SEC.694. Repealed by P.L.167-2015, SEC.8.)

IC 36-2-15-8

Repealed

(As added by P.L.146-2008, SEC.695. Repealed by P.L.167-2015, SEC.9.)

IC 36-2-15-9

Repealed

(As added by P.L.146-2008, SEC.696. Repealed by P.L.167-2015, SEC.10.)

IC 36-2-15-10

Repealed

(As added by P.L.146-2008, SEC.697. Repealed by P.L.167-2015, SEC.11.)

IC 36-2-15-11

Repealed

(As added by P.L.146-2008, SEC.698. Repealed by P.L.167-2015, SEC.12.)