

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.

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, a person must meet the qualifications prescribed by IC 3-8-1-23.

(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.

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.

36-2-15-5 Version a

Duties; transfer of duties; referendum

Note: This version of section effective until 1-1-2015. See also following version of this section, effective 1-1-2015.

IC 36-2-15-5 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 elected to the office of township assessor has not attained the certification of a level two assessor-appraiser; or

(2) for a particular general election after January 1, 2012, 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 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 who has attained the required level of certification referred to in subdivision (1) or (2) 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.

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.

IC 36-2-15-5 Version b

Duties; transfer of duties; referendum

Note: This version of section effective 1-1-2015. See also preceding version of this section, effective until 1-1-2015.

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 elected to the office of township assessor has not attained the 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 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 who has attained the required level of certification referred to in subdivision (1) or (2) 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.

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.

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

Transfer of assessment duties after referendum; question to be submitted in referendum

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?"

As added by P.L.146-2008, SEC.694.

IC 36-2-15-8

Certification of referendum question; date of referendum; notice of referendum question

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.

As added by P.L.146-2008, SEC.695.

IC 36-2-15-9

County election board duties

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.

As added by P.L.146-2008, SEC.696.

IC 36-2-15-10

Individuals entitled to vote in referendum

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.

As added by P.L.146-2008, SEC.697.

IC 36-2-15-11

Count by precinct election board; certification of results; notice of results; nullification of election in certain circumstances

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.

As added by P.L.146-2008, SEC.698.