

IC 6-1.1-28

Chapter 28. County Property Tax Assessment Board of Appeals

IC 6-1.1-28-1

County property tax assessment board of appeals

Sec. 1. (a) Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. At the election of the board of commissioners of the county, a county property tax assessment board of appeals may consist of three (3) or five (5) members appointed in accordance with this section.

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

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

a certified level two or level three assessor-appraiser.

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

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

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

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

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

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

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

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

(h) If:

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1983, SEC.8; P.L.24-1986, SEC.21; P.L.6-1997, SEC.91; P.L.198-2001, SEC.65; P.L.178-2002, SEC.35; P.L.228-2005, SEC.24; P.L.219-2007, SEC.72; P.L.182-2009(ss), SEC.166.

IC 6-1.1-28-2

Oath of members

Sec. 2. Before performing any of the member's duties, each member of the county property tax assessment board of appeals shall take and subscribe to the following oath:

STATE OF INDIANA)
) SS:
COUNTY OF _____)

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

Member of The Board

Subscribed and sworn to before me this ___ day of _____,
20__.

County Auditor

This oath shall be administered by and filed with the county auditor.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.92; P.L.2-2005, SEC.19.

IC 6-1.1-28-3

Compensation of members

Sec. 3. The members of the county property tax assessment board of appeals shall receive compensation on a per diem basis for each day of actual service. The county council shall fix the rate of this compensation. The county assessor shall keep an attendance record for each meeting of the county property tax assessment board of appeals. At the close of each annual session, the county assessor shall certify to the county board of commissioners the number of days actually served by each member. The county board of commissioners may not allow claims for service on the county property tax assessment board of appeals for more days than the number of days certified by the county assessor. The compensation provided by this section shall be paid from the county treasury.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.93.

IC 6-1.1-28-4

Meetings; location

Sec. 4. The county property tax assessment board of appeals shall meet either in the room of the board of commissioners in the county courthouse or in some other room provided by the county board of

commissioners.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.94.

IC 6-1.1-28-5

Repealed

(Repealed by P.L.33-1994, SEC.4.)

IC 6-1.1-28-6

Notice of annual session

Sec. 6. The county assessor shall give notice of the time, place, and purpose of each annual session of the county property tax assessment board. The county assessor shall give the notice two (2) weeks before the first meeting of the board by:

- (1) publication in two (2) newspapers of general circulation which are published in the county and which represent different political parties; or
- (2) publication in one (1) newspaper of general circulation published in the county if the requirements of clause (1) of this section cannot be satisfied; or
- (3) posting in three (3) public places in each township of the county if a newspaper of general circulation is not published in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-2001, SEC.4; P.L.245-2003, SEC.20.

IC 6-1.1-28-7

Repealed

(Repealed by P.L.41-1993, SEC.54.)

IC 6-1.1-28-8

Duration of session; expenses and per diem; sessions called by department of local government finance

Sec. 8. (a) The county property tax assessment board shall remain in session until the board's duties are complete.

(b) All expenses and per diem compensation resulting from a session of a county property tax assessment board that is called by the department of local government finance under subsection (c) shall be paid by the county auditor, who shall, without an appropriation being required, draw warrants on county funds not otherwise appropriated.

(c) The department of local government finance may also call a session of the county property tax assessment board after completion of a general reassessment of real property. The department of local government finance shall fix the time for and duration of the session.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.8; P.L.41-1993, SEC.22; P.L.1-2001, SEC.5; P.L.90-2002, SEC.215.

IC 6-1.1-28-9

Powers

Sec. 9. (a) A county property tax assessment board of appeals may:

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.95.

IC 6-1.1-28-10

Field representatives and hearing examiners; compensation

Sec. 10. (a) Subject to the limitations contained in subsection (b), a county on behalf of the property tax assessment board of appeals may employ and fix the compensation of as many field representatives and hearing examiners as are necessary to promptly and efficiently perform the duties and functions of the board. A person employed under this subsection must be a person who is certified in Indiana as a level two or level three assessor-appraiser by the department of local government finance.

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.12-1992, SEC.27; P.L.6-1997, SEC.96; P.L.90-2002, SEC.216; P.L.219-2007, SEC.73.

IC 6-1.1-28-11

Field representatives and hearing examiners; powers and duties

Sec. 11. Field representatives and hearing examiners employed under section 10 of this chapter, when authorized by the county property tax assessment board of appeals, have the powers granted to the county property tax assessment board of appeals for the review of, and hearings on, assessments. The field representatives and hearing examiners shall report their findings to the board in writing at the conclusion of each review or hearing. After receipt of the written report, the board may take further evidence or hold further hearings. The final decision on each matter shall be made by the board based upon the field representative's or hearing officer's report, any additional evidence taken by the board, and any records that the board considers pertinent.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.97.