

IC 6-1.1-30

Chapter 30. General Provisions Concerning the Department of Local Government Finance

IC 6-1.1-30-1

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-1.1

Department of local government finance established; commissioner

Sec. 1.1. (a) The department of local government finance is established.

(b) The governor shall appoint an individual with appropriate training and experience as commissioner of the department. The commissioner:

- (1) is the executive and chief administrative officer of the department;
- (2) may delegate authority to appropriate department staff;
- (3) serves at the pleasure of the governor; and
- (4) is entitled to receive compensation in an amount set by the governor, subject to approval by the budget agency.

As added by P.L.198-2001, SEC.66. Amended by P.L.178-2002, SEC.36.

IC 6-1.1-30-1.3

Treatment of references to the state board of tax commissioners

Sec. 1.3. A reference to the state board of tax commissioners is considered to be a reference to the department of local government finance if the reference is contained in a statute that:

- (1) was enacted before January 1, 2002;
- (2) has not been codified as part of the Indiana Code; and
- (3) requires the state board of tax commissioners to take an action after December 31, 2001.

As added by P.L.220-2011, SEC.129.

IC 6-1.1-30-1.5

Legalization of appointment of commissioner before March 28, 2002

Sec. 1.5. The appointment by the governor of the commissioner of the department of local government finance before March 28, 2002, is legalized and validated as if the appointment had been made on or after March 28, 2002.

As added by P.L.220-2011, SEC.130.

IC 6-1.1-30-2

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-3

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-4**Repealed**

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-5**Repealed**

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-6**Records; use of records in court and other proceedings**

Sec. 6. The department of local government finance shall keep a record of its proceedings and orders. The department of local government finance's record is a public record. A copy of the appropriate portion of the record is sufficient evidence in all courts or proceedings to prove an action, rule, or order of the department of local government finance if the copy is:

- (1) certified by the commissioner of the department; and
- (2) attested to by a designee of the commissioner of the department.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.67; P.L.154-2006, SEC.51.

IC 6-1.1-30-6.5**Appointment of commissioner of department of local government finance**

Sec. 6.5. The governor shall appoint an individual with appropriate training and experience as commissioner of the department of local government finance. The commissioner is the executive and chief administrative officer of the department. The commissioner:

- (1) may delegate authority to appropriate department staff;
- (2) serves at the governor's pleasure; and
- (3) is entitled to receive compensation in an amount set by the governor, subject to approval by the budget agency.

As added by P.L.90-2002, SEC.217.

IC 6-1.1-30-7**Deputy commissioner**

Sec. 7. The commissioner may appoint an individual to serve as deputy commissioner of the department of local government finance. However, the appointment must be approved by the governor. A deputy commissioner shall subscribe to an oath to faithfully discharge the duties assigned to the deputy commissioner either by law or by the commissioner.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.68; P.L.246-2005, SEC.67.

IC 6-1.1-30-8**Employees; compensation**

Sec. 8. (a) To properly and efficiently perform its duties, the department of local government finance may employ assistants, clerks, stenographers, field representatives, and supervisors.

(b) Each employee of the department of local government finance shall receive an annual salary to be fixed in the manner prescribed in IC 4-12-1-13. In addition, each employee shall receive the same mileage and travel allowances that other state employees receive.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.69.

IC 6-1.1-30-9

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-10

Delegation of powers and duties

Sec. 10. The commissioner may delegate to a field representative or supervisor the powers of the department of local government finance with respect to any duty of the department.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.70.

IC 6-1.1-30-11

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-12

Review by field representative or supervisor

Sec. 12. (a) With respect to a review conducted by a field representative or supervisor under section 10 of this chapter, the field representative or supervisor shall submit a written report of findings of fact and conclusions of law to the department of local government finance.

(b) Except as provided in IC 6-1.1-15, after reviewing the report, the department of local government finance may take additional evidence or hold additional hearings.

(c) The department of local government finance shall base its final decision on the report, any additional evidence taken by the department, and any records that the department considers relevant.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.100; P.L.198-2001, SEC.71.

IC 6-1.1-30-13

Subpoenas; oaths

Sec. 13. In order to obtain information that is necessary to the conduct by the department of local government finance of a necessary or proper inquiry, the department of local government finance or a department special representative, may:

- (1) subpoena and examine witnesses;
- (2) administer oaths; and

(3) subpoena and examine books or papers which are in the hands of any person.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.101; P.L.198-2001, SEC.72.

IC 6-1.1-30-14

Powers and duties of department

Sec. 14. The department of local government finance:

- (1) shall see that the property taxes due this state are collected;
- (2) shall see that the penalties prescribed under this article are enforced;
- (3) shall investigate the property tax laws and systems of other states and countries;
- (4) for assessment dates after December 31, 2008, shall conduct all ratio studies required for:
 - (A) equalization under 50 IAC 14; and
 - (B) annual adjustments under 50 IAC 21; and
- (5) may recommend changes in this state's property tax laws to the general assembly.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.6, SEC.11; P.L.198-2001, SEC.73; P.L.219-2007, SEC.74.

IC 6-1.1-30-14.5

Payment for services provided by professionals

Sec. 14.5. The department of local government finance shall adopt rules under IC 4-22-2 to limit the basis of payment for services provided by all professionals, including but not limited to attorneys, architects, and construction managers, who work on capital projects, to a fee for service agreement and may not adopt a rule authorizing the basis of payment for the services to be a percentage of the cost of the capital project.

As added by P.L.25-1995, SEC.53. Amended by P.L.198-2001, SEC.74.

IC 6-1.1-30-15

Repealed

(Repealed by P.L.3-1997, SEC.477.)

IC 6-1.1-30-16

Public access; property tax data

Sec. 16. The department of local government finance is the agency through which public access to information provided for a county to both the department of local government finance and the legislative services agency shall be provided. This information to which this section applies includes information provided under the following:

- (1) IC 5-14-1.5-2.
- (2) IC 6-1.1-4-18.5.
- (3) IC 6-1.1-4-19.5.
- (4) IC 6-1.1-4-25.

- (5) IC 6-1.1-5.5-3.
- (6) IC 6-1.1-11-8.
- (7) IC 6-1.1-31.5-3.5.
- (8) IC 6-1.1-33.5-3.
- (9) IC 36-2-9-20.

As added by P.L.234-2007, SEC.204.

IC 6-1.1-30-17

Compliance with reporting requirements

Sec. 17. (a) Except as provided in subsection (c) and subject to subsection (d), the department of state revenue and the auditor of state shall, when requested by the department of local government finance, withhold a percentage of the distributions of county adjusted gross income tax distributions under IC 6-3.5-1.1, county option income tax distributions under IC 6-3.5-6, or county economic development income tax distributions under IC 6-3.5-7 that would otherwise be distributed to the county under the schedules in IC 6-3.5-1.1-10, IC 6-3.5-1.1-21.1, IC 6-3.5-6-17, IC 6-3.5-6-17.3, IC 6-3.5-7-16, and IC 6-3.5-7-17.3, if:

- (1) local assessing officials have not provided information to the department of local government finance in a timely manner under IC 4-10-13-5(b);
- (2) the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25;
- (3) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;
- (4) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure form data under IC 6-1.1-5.5-3;
- (5) the county auditor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);
- (6) by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;
- (7) the county does not maintain a certified computer system that meets the requirements of IC 6-1.1-31.5-3.5;
- (8) the county auditor has not transmitted the data described in IC 36-2-9-20 to the department of local government finance in the form and on the schedule specified by IC 36-2-9-20;
- (9) the county has not established a parcel index numbering system under 50 IAC 23-8-1 in a timely manner; or
- (10) a county official has not provided other information to the department of local government finance in a timely manner as required by the department of local government finance.

The percentage to be withheld is the percentage determined by the department of local government finance.

(b) Except as provided in subsection (e), money not distributed for the reasons stated in subsection (a) shall be distributed to the county when the department of local government finance determines that the failure to:

- (1) provide information; or
- (2) pay a bill for services;

has been corrected.

(c) The restrictions on distributions under subsection (a) do not apply if the department of local government finance determines that the failure to:

- (1) provide information; or
- (2) pay a bill for services;

in a timely manner is justified by unusual circumstances.

(d) The department of local government finance shall give the county auditor at least thirty (30) days notice in writing before the department of state revenue or the auditor of state withholds a distribution under subsection (a).

(e) Money not distributed for the reason stated in subsection (a)(3) may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money deposited under this subsection is not subject to distribution under subsection (b).

(f) This subsection applies to a county that will not receive a distribution under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7. At the request of the department of local government finance, an amount permitted to be withheld under subsection (a) may be withheld from any state revenues that would otherwise be distributed to the county or one (1) or more taxing units in the county.

As added by P.L.146-2008, SEC.268.