

IC 6-1.1-31.7

Chapter 31.7. Professional Appraisers and Professional Appraisal Firms

IC 6-1.1-31.7-1

"Appraiser" defined

Sec. 1. As used in this chapter, "appraiser" refers to a professional appraiser or a professional appraisal firm that contracts with a county under IC 6-1.1-4.

As added by P.L.6-1997, SEC.108. Amended by P.L.146-2008, SEC.274.

IC 6-1.1-31.7-2

"Department" defined

Sec. 2. As used in this chapter, "department" means the department of local government finance.

As added by P.L.6-1997, SEC.108. Amended by P.L.90-2002, SEC.231.

IC 6-1.1-31.7-3

Rules

Sec. 3. (a) The department shall adopt rules under IC 4-22-2 for the certification and regulation of appraisers.

(b) Subject to subsection (d), the rules of the department shall provide for the following:

- (1) Minimum appraiser qualifications.
- (2) Minimum appraiser certification, training, and recertification requirements.
- (3) Sanctions for noncompliance with assessing laws and the rules of the department, including laws and rules that set time requirements for the completion of assessments.
- (4) Appraiser contract requirements.
- (5) Other provisions necessary to carry out the administration of the property tax assessment laws.

(c) After December 31, 1998, a county or township may contract only with appraisers that are certified by the department under the rules described in subsection (a).

(d) The rules referred to in subsection (b) that apply to contracts with appraisers entered into after December 31, 2008, must include level two assessor-appraiser certification under IC 6-1.1-35.5 as part of the minimum appraiser qualifications for each appraiser that performs assessments on behalf of the contractor.

As added by P.L.6-1997, SEC.108. Amended by P.L.90-2002, SEC.232; P.L.146-2008, SEC.275.

IC 6-1.1-31.7-3.5

Limitation on appraiser or technical advisor serving as tax representative

Sec. 3.5. (a) Subject to subsection (b), an individual or a firm that is:

- (1) an appraiser; or
- (2) a technical advisor under IC 6-1.1-4;

in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county property tax assessment board of appeals of that county or the Indiana board of tax review.

(b) Subsection (a) does not apply to tax representation in a county with respect to an issue of a taxpayer if:

- (1) the individual or firm representing the taxpayer is no longer under contract as an appraiser or a technical advisor in the county as described in subsection (a); and
- (2) the individual or firm was not directly involved with the issue of the taxpayer while under contract.

As added by P.L.228-2005, SEC.28.

IC 6-1.1-31.7-4

Revocation of certification

Sec. 4. (a) The department may revoke a certification issued under the rules adopted under section 3 of this chapter for at least three (3) years if it determines:

- (1) that information given by an appraiser applicant was false; or
- (2) the appraiser fails to meet the minimum requirements of the department.

(b) If a certification is revoked, any Indiana contract that the appraiser has is void and the contractor may not receive any additional funds under the contract.

(c) An individual at least eighteen (18) years of age who resides in Indiana and any corporation that satisfies the requirements of this chapter and the rules of the department may be certified as an appraiser.

(d) A contract for an appraiser under this chapter must contain a provision specifying that the contract is void if the appraiser's certification is revoked.

(e) The department may not limit the number of appraisers certified by this chapter so long as the appraiser meets the specifications or standards of the department.

As added by P.L.6-1997, SEC.108. Amended by P.L.90-2002, SEC.233.