

IC 6-1.1-35

Chapter 35. Supervision of Assessing Officials

IC 6-1.1-35-1

Duties of department of local government finance

Sec. 1. The department of local government finance shall:

- (1) interpret the property tax laws of this state;
- (2) instruct property tax officials about their taxation and assessment duties;
- (3) see that all property assessments are made in the manner provided by law;
- (4) conduct operational audits of the offices of assessing officials to determine if statutory and regulatory assignments are being completed in an effective, efficient, and productive manner; and
- (5) develop and maintain a manual for all assessing officials and county assessors concerning:
 - (A) assessment duties and responsibilities of the various state and local officials;
 - (B) assessment procedures and time limits for the completion of assessment duties;
 - (C) changes in state assessment laws; and
 - (D) other matters relevant to the assessment duties of assessing officials, county assessors, and other county officials.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.110; P.L.90-2002, SEC.247; P.L.146-2008, SEC.278.

IC 6-1.1-35-1.1

Repealed

(Repealed by P.L.219-2007, SEC.150.)

IC 6-1.1-35-2

Visits by department of local government finance to county

Sec. 2. At least one (1) representative of the department of local government finance shall visit each county in this state at least once each year. During the visit, the representative of the department shall:

- (1) gather information concerning complaints with and the operation of the property tax laws;
- (2) see that property tax officials are complying with this article; and
- (3) see that persons who violate this article are being punished.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.248.

IC 6-1.1-35-3

Instructional sessions; lodging, subsistence, and mileage allowances

Sec. 3. (a) The department of local government finance may require township assessors, county assessors, or members of the

county property tax assessment board of appeals, county auditors, and their employees to attend instructional sessions held by the department or held by others but approved by the department. An assessing official, or an employee who is required to attend an instructional session or who, at the department's request, meets with the department on official business shall receive:

(1) a lodging allowance for each night preceding session attendance not less than the lodging allowance equal to the lesser of:

(A) the cost of a standard room rate at the hotel where the session is held; or

(B) the actual cost of lodging paid;

(2) a subsistence allowance for meals for each day in attendance not less than the subsistence allowance for meals paid to state employees in travel status, but not more than the maximum subsistence allowance permitted under the regulations of the General Services Administration for federal employees in travel status, as reported in the Federal Register;

(3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile; and

(4) an allowance equal to the cost of parking at the convention site.

The amount a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee shall receive under subdivision (2) shall be established by the county fiscal body.

(b) If a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee is entitled to receive an allowance under this section, the department of local government finance shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated.

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.15, SEC.6.) As amended by Acts 1980, P.L.48, SEC.1; P.L.14-1983, SEC.4; P.L.84-1995, SEC.5; P.L.6-1997, SEC.112; P.L.90-2002, SEC.249.

IC 6-1.1-35-4

Township assessors; instructional meetings

Sec. 4. Each county assessor shall annually call at least one (1) meeting of the township assessors of the county. At the meeting, the county assessor shall advise and instruct the township assessors with

respect to their duties under the law. In addition, another purpose of the meeting is to promote intra-county uniformity in assessment procedures. The county assessor may call additional meetings of the township assessors for the purposes stated in this section. A township assessor shall receive a per diem expense allowance for each day that he attends a meeting called by the county assessor under this section. The county council shall determine the amount of that per diem expense allowance.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-35-5

Township assessors; incompetency reported to department of local government finance

Sec. 5. If a township assessor does not perform his duties in a competent manner, the county assessor shall, in a written report, inform the department of local government finance of that fact.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.250.

IC 6-1.1-35-6

Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-7

Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-8

Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-9

Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

Sec. 9. (a) All information that is related to earnings, income, profits, losses, or expenditures and that is:

(1) given by a person to:

(A) an assessing official;

(B) an employee of an assessing official; or

(C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; or

(2) acquired by:

(A) an assessing official;

(B) an employee of an assessing official; or

(C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12;

in the performance of the person's duties;
is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), (d), or (g).

(b) Confidential information may be disclosed to:

- (1) an official or employee of:
 - (A) this state or another state;
 - (B) the United States; or
 - (C) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of the official duties of the official or employee;

- (2) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee; or
- (3) a state educational institution in order to develop data required under IC 6-1.1-4-42.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county assessor:

- (1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.
- (2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics.
- (3) Any other state agency that needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.

(e) Confidential information that is disclosed to a person under subsection (b) or (c) retains its confidential status. Thus, that person may disclose the information only in a manner that is authorized under subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

- (1) a person who:
 - (A) is an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; and
 - (B) obtains confidential information under this section;may not disclose that confidential information to any other person; and

- (2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

- (A) the completion of the examination of the taxpayer's

personal property return under IC 6-1.1-36-12; or
(B) the termination of the contract.

(g) Confidential information concerning an oil or gas interest, as described in IC 6-1.1-4-12.4, may be disclosed by an assessing official if the interest has been listed on the delinquent property tax list pursuant to IC 6-1.1-24-1 and is not otherwise removed from the property tax sale under IC 6-1.1-24. A person who establishes that the person may bid on an oil or gas interest in the context of a property tax sale may request from an assessing official all information necessary to properly identify and determine the value of the gas or oil interest that is the subject of the property tax sale. The information that may be disclosed includes the following:

- (1) Lease information.
- (2) The type of property interest being sold.
- (3) The applicable percentage interest and the allocation of the applicable percentage interest among the owners of the oil or gas interest (including the names and addresses of all owners).

The official shall make information covered by this subsection available for inspection and copying in accordance with IC 5-14-3. Confidential information that is disclosed to a person under this subsection loses its confidential status. A person that is denied the right to inspect or copy information covered by this subsection may file a formal complaint with the public access counselor under the procedure prescribed by IC 5-14-5. However, a person is not required to file a complaint under IC 5-14-5 before filing an action under IC 5-14-3.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.28; P.L.6-1997, SEC.113; P.L.178-2002, SEC.37; P.L.146-2008, SEC.279; P.L.182-2009(ss), SEC.172; P.L.172-2011, SEC.47.

IC 6-1.1-35-10

Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-11

Dismissal of person who discloses confidential information in unauthorized manner; effect of unauthorized disclosure by contractor

Sec. 11. (a) An assessing official or an employee of an assessing official shall immediately be dismissed from that position if the person discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter.

(b) If an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter:

- (1) the contract between the entity and the board is void as of the date of the disclosure;
- (2) the entity forfeits all right to payments owed under the

contract after the date of disclosure;

(3) the entity and its affiliates are barred for three (3) years after the date of disclosure from entering into a contract with a board or a county assessor under IC 6-1.1-36-12; and

(4) the taxpayer whose information was disclosed has a right of action for triple damages against the entity.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.114; P.L.178-2002, SEC.38; P.L.146-2008, SEC.280.

IC 6-1.1-35-12

Unauthorized disclosure of confidential information; recovery of damages

Sec. 12. If a county or township official, a member of a county or state board, or an employee of such an official or board discloses in an unauthorized manner information which is classified as confidential under section 9 of this chapter, a person who owns property which the information pertains to may recover from the official, board member, or employee either:

(1) liquidated damages in the amount of five hundred dollars (\$500); or

(2) the person's actual damages resulting from the unauthorized disclosure.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-35-13

Preparation of reports, plats, or other property tax records by department of local government finance; expenses

Sec. 13. (a) The department of local government finance may prepare a report, plat, or other property tax record if an official:

(1) fails to make a report which is required under the general assessment provisions of this article; or

(2) fails to deliver a plat or other property tax record to the appropriate officer or board.

(b) If the department of local government finance prepares a report, plat, or property tax record, the department shall certify the expenses incurred by the department to the township or county which is served by the official who failed to perform the duty. The township or county shall pay the amount of the expenses to the treasurer of state within thirty (30) days after the department's certification. The township or county may collect amounts which it pays under this section from the official who failed to perform the duty.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.251.