



Fiscal Policy

BRIEF

July 1991

Property Tax Assessment – II The Assessing Structure

Key Actors in Indiana Property Tax Assessment

Township Assessor	County Assessor	County Board of Review	State Board of Tax Commissioners	Tax Court
Elected to 4-year terms.	Elected to 4-year terms.	Five member board: 1. Auditor, 2. Treasurer, 3. Co. Assessor, 4. two lay members of different political parties.	Three member board appointed by the Governor. Two members may be of the same political party.	Judge appointed by the Governor.
Establishes initial assessment for real property.	Assesses the following: 1. forest land, 2. wildlife habitats, 3. property not included on the assessment rolls or tax duplicates, 4. agricultural land.	Conducts hearings on taxpayer petitions. Once the Board has ruled on the petition, the taxpayer is notified of the assessment or changes in the assessment.	Prepares and promulgates rules pertaining to assessment manual.	Hears appeals on SBTC's final determination.
Examines and verifies accuracy of personal property tax returns for the current year.	May function as primary assessor under certain circumstances.	perform assessment functions in a uniform or competent fashion. If county assessors believe that township assessors are incompetent, their only recourse is to file written reports with the SBTC, detailing their findings.	Assesses all Utilities and Railroads.	Recommendations: <ul style="list-style-type: none"> • Reduce the number of assessing jurisdictions by removing the function from townships and creating primary assessing units based on counties. • Provide for the appointment of assessors by the county executive from a list of qualified applicants supplied by the State Board of Tax Commissioners.
Sends taxpayer assessment notice.	Member of County Land Valuation Commission		Audits business personal property returns.	
		Hears appeals.		
		Performs various studies in all areas of property taxation.		
		Recommends legislative changes to General Assembly regarding property taxation.		
		Provides educational programs for Assessing Officials.		

Problems. In Indiana, the primary assessing unit is the township. Of the 1,008 townships, the assessing function is performed by the township trustee in 843. In the remaining 165 townships the assessor is separately elected and performs only assessing functions. In addition, each county elects a county assessor. A large number of townships have too few parcels of property to be efficient.

No professional qualifications are imposed on Indiana assessor. Although Indiana does require the State Board of Tax Commissioners (SBTC) to provide continuing education for all assessing officials and county board of review members, there is no requirement for members of these entities to attend the classes.

County assessors have no enforcement powers to ensure that township officials

assessors are incompetent, their only recourse is to file written reports with the SBTC, detailing their findings.

The role of the SBTC is to promulgate rules and regulations for the assessment of real and personal property, as well to monitor that process, and to maintain a local government data base. The SBTC has no enforcement powers to ensure that township or county assessing officials perform their duties in a competent fashion. If the SBTC finds that a township official is not properly performing assessment responsibilities, procedure dictates that board notify the respective township assessor, the county assessor, and the president of the county council. Moreover, the SBTC does not equalize assessments among assessing jurisdictions.

- Strengthen the role of the State Board of Tax Commissioners by increasing its supervisory authority and assuring adequate organization and staffing to manage a market value system.

The Indiana Fiscal Policy Institute has prepared a longer analysis of property tax administration; *Fiscal Report No. 4: Property Tax Assessment in Indiana: A Program of Reform*. The report is available to Institute members on request and to non-members for \$5 per copy.

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Features of Property Tax Assessment Systems

State	Number of Assessment Jurisdictions	Method of Selection of Assessor	State	Number of Assessment Jurisdictions	Method of Selection of Assessor
Alabama	67 (C)	E	Montana	56 (C)	E
Alaska	11 (C), 14 (M)	A	Nebraska	93 (C)	E
Arizona	15 (C)	E	Nevada	17 (C)	E
Arkansas	75 (C)	E	New Hampshire	13 (M), 221 (T)	A, E
California	58 (C)	E	New Jersey	335 (M), 232 (T)	A
Colorado	63 (C)	E, 1A	New Mexico	32 (C)	E
Connecticut	19 (M), 150 (T)	A, E	New York	2 (C), 62 (M), 919 (T)	595A, 1135E
Delaware	3 (C)	A	North Carolina	100 (C)	A
Florida	67 (C)	E, 1A	North Dakota	361 (M), 1360 (T)	A, E
Georgia	159 (C)	A, 2E	Ohio	88 (C)	E
Hawaii	4 (C)	A	Oklahoma	77 (C)	E
Idaho	44 (C)	E	Oregon	36 (C)	E, 2A
Illinois	19 (C), 1407 (T)	E	Pennsylvania	67 (C)	A
Indiana	1008 (T)	E	Rhode Island	8 (M), 31 (T)	A
Iowa	99 (C), 19 (M)	A	South Carolina	46 (C)	A
Kansas	105 (C)	A	South Dakota	64 (C), 6 (M)	A
Kentucky	120 (C)	E	Tennessee	95 (C)	E
Louisiana	64 (C)	E	Texas	253 (C)	A
Maine	498 (T)	A	Utah	29 (C)	E
Maryland	1 (S)	A	Vermont	3 (C), 9 (M), 237 (T)	E
Massachusetts	39 (M), 312 (T)	70A, 281E	Virginia	95 (C), 41 (M)	A
Michigan	267 (M), 1245 (T)	267A, 1245E	Washington	39 (C)	E
Minnesota	87 (C), 9 (M)	A	West Virginia	55 (C)	E
Mississippi	82 (C)	E	Wisconsin	1 (C), 574 (M), 1262 (T)	A, E
Missouri	91 (C), 1 (M) 325 (T)	E, 3A	Wyoming	23 (C)	E

(A) C means county or county equivalent, M means municipality, S means state, and T means town or township.

(B) A means appointed and E means elected. Applies only to the head of the office, not the staff. Where there are exceptions to the general rule, the number and type of exceptions are indicated.

Source: International Association of Assessing Officers

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