



Fiscal Policy

NEWS RELEASE

One North Pennsylvania St., Suite 1000, Indianapolis, IN 46204 ■ (317) 237-2890 ■ FAX (317) 237-2893
ifpi@indianafiscal.org ■ www.indianafiscal.org

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**Contacts: Mark Brown or
Steve Johnson (317) 237-2890**

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IFPI Analysis of Proposed Constitutional Amendments

The Indiana Fiscal Policy Institute (IFPI) today released its latest Bulletin, *Ballot Questions 1, 2 & 3*, which is an analysis of the three Indiana Constitutional Amendments that will be on the November 2nd ballot. Based on this analysis, the IFPI provides a recommendation regarding approval or rejection of each of the ballot questions.

Public Question #1 asks if the Constitution should be amended "to allow the General Assembly to make certain property exempt from property taxes, including (1) a home-owner's primary residence; (2) personal property used to produce income; and (3) inventory." **The IFPI does not support this amendment** for a variety of reasons.

First, the effects of Indiana's first market value property reassessment have yet to be seen. We do not know the shares that each class of property will bear; we only know that those shares will be different than before the reassessment. Therefore, ratification of the Amendment without complete knowledge of the current situation would be premature.

Second, the ratification of this amendment would render ineffectual the present Constitutional principle of "uniform and equal" property assessment without discussion or debate of the merits of a non-uniform and unequal assessment system.

Public Question #2 refers to amending the Constitution "to allow the General Assembly to establish a uniform date for the beginning of the terms of the county offices of clerk of the circuit court, auditor, recorder, treasurer, sheriff, coroner, and surveyor." **The IFPI supports passage of this Amendment.**

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For the past 150 years, the language in the Constitution has allowed for non-uniform dates of assuming certain elected offices in some counties. This amendment allows for the elected county officials' terms to be consistent throughout Indiana.

Public Question #3 asks to amend the Constitution to clarify "(1) which state official acts as governor when the office of governor and the office of lieutenant governor are both vacant; and (2) the deadline for the General Assembly to meet when either the House or the Senate cannot assemble a quorum within forty-eight (48) hours after both offices become vacant." **The IFPI also supports passage of this Amendment.** Although the possibility of the two offices being vacant at the same time is infinitesimal, it is prudent to outline the line of succession.

This report is available on-line at <http://www.indianafiscal.org/pubs.html> in PDF format and can be obtained by contacting the Indiana Fiscal Policy Institute, One North Pennsylvania Street, Suite 1000, Indianapolis, IN 46204, Telephone 317-237-2890, FAX 317-237-2893, or by emailing us at IFPI@indianafiscal.org.

The Indiana Fiscal Policy Institute, formed in 1987, is a private non-profit governmental research organization. It is the only independent statewide source of continuing research into the impact of state taxing and spending policies in Indiana. The IFPI is privately supported by a variety of organizations, corporations, associations, and individuals in Indiana and surrounding states. Contributions to the IFPI are fully deductible under section 501 (c)(3) of the Internal Revenue Code.

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