

**CONFERENCE COMMITTEE REPORT  
DIGEST FOR EHB 1088**

**Citations Affected:** IC 6-1.1-4-27.5; IC 6-1.1-4-32; IC 33-3-5-2.5; IC 34-6-2-38.

**Synopsis:** Independent reassessment of Lake County. Proposed conference committee report to EHB 1088. Provides procedures for payment of a claim of an independent appraiser. Provides that a contract entered into by the department of local government finance is treated as if entered into by the state board of tax commissioners. Provides that the department of local government finance may terminate a contract for accounting services and enter into a new contract for accounting services under provisions governing the purchase of services. Expands the direct contempt powers of the tax court with respect to a failure to provide information to the department of local government finance or its contractor or to pay a bill of a contractor to cover a county township official with information necessary or useful for the completion of a general or special reassessment. Provides for the expiration of the provisions of law requiring the department of local government finance to conduct a general reassessment with an independent appraiser. Provides tort immunity to the independent appraiser. Provides that the department of local government finance shall pay a contractor's verified claim if the county auditor fails to do so. Makes related changes. (This conference committee report removes the provisions of EHB 1088 and does the following: (1) provides procedures for payment of a claim of an independent appraiser; (2) expands the direct contempt powers of the tax court with respect to a failure to provide information to the department of local government finance or its contractor or to pay a bill of a contractor to cover a county township official with information necessary or useful for the completion of a general or special reassessment; (3) provides for the expiration of the provisions of law requiring the department of local government finance to conduct a general reassessment with an independent appraiser; (4) provides tort immunity to the independent appraiser; (5) provides that a contract entered into by the department of local government finance is treated as if entered into by the state board of tax commissioners; (6) provides that the department of local government finance may terminate a contract for accounting services and enter into a new contract for accounting services under provisions governing the purchase of services; (7) provides that the department of local government finance shall pay a contractor's verified claim if the county auditor fails to do so; and (8) makes related changes.)

**Effective:** Upon passage.

# CONFERENCE COMMITTEE REPORT

**MR. PRESIDENT:**

*Your Conference Committee appointed to confer with a like committee from the House upon Engrossed Senate Amendments to Engrossed House Bill No. 1088 respectfully reports that said two committees have conferred and agreed as follows to wit:*

that the House recede from its dissent from all Senate amendments and that the House now concur in all Senate amendments to the bill and that the bill be further amended as follows:

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 6-1.1-4-27.5, AS AMENDED BY SEA 357-2002,
- 3 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 UPON PASSAGE]: Sec. 27.5. (a) The auditor of each county shall
- 5 establish a property reassessment fund. The county treasurer shall
- 6 deposit all collections resulting from the property taxes that the county
- 7 is required to levy under this section in the county's property
- 8 reassessment fund.
- 9 (b) With respect to the general reassessment of real property which
- 10 is to commence on July 1, 2004, the county council of each county
- 11 shall, for property taxes due in the year in which the general
- 12 reassessment is to commence and the two (2) years immediately
- 13 preceding that year, levy against all the taxable property of the county
- 14 an amount equal to one-third (1/3) of the estimated cost of the general
- 15 reassessment.
- 16 (c) With respect to a general reassessment of real property that is to
- 17 commence on July 1, 2008, and each fourth year thereafter, the county
- 18 council of each county shall, for property taxes due in the year that the
- 19 general reassessment is to commence and the three (3) years preceding
- 20 that year, levy against all the taxable property in the county an amount
- 21 equal to one-fourth (1/4) of the estimated cost of the general
- 22 reassessment.

1 (d) The department of local government finance shall give to each  
2 county council notice, before January 1 **in a year**, of the tax levies  
3 required by this section **for that year**.

4 (e) The department of local government finance may raise or lower  
5 the property ~~taxes levied~~ **tax levy** under this section for a year if the  
6 department determines it is appropriate because the estimated cost of  
7 ~~the a~~ general reassessment, **including a general reassessment to be**  
8 **completed for the March 1, 2002, assessment date**, has changed.

9 (f) If the county council determines that there is insufficient money  
10 in the county's reassessment fund to pay all expenses (as permitted  
11 under ~~section 28~~ **sections 28.5 and 32** of this chapter) relating to the  
12 general reassessment of real property commencing July 1, 2000, the  
13 county may, for the purpose of paying expenses (as permitted under  
14 ~~section 28~~ **sections 28.5 and 32** of this chapter) relating to the general  
15 reassessment commencing July 1, 2000, use money deposited in the  
16 fund from ~~taxes levied in the tax levy under this section for 2000 or~~  
17 a later year.

18 SECTION 2. IC 6-1.1-4-32, AS AMENDED BY SEA 357-2002,  
19 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 UPON PASSAGE]: Sec. 32. (a) **As used in this section, "contract"**  
21 **refers to a contract entered into under this section.**

22 (b) **As used in this section, "contractor" refers to a firm that**  
23 **enters into a contract with the department of local government**  
24 **finance under this section.**

25 (c) As used in this section, "qualifying county" means a county  
26 having a population of more than four hundred thousand (400,000) but  
27 less than seven hundred thousand (700,000).

28 ~~(b)~~ (d) Notwithstanding sections 15 and 17 of this chapter, a  
29 township assessor in a qualifying county may not appraise property, or  
30 have property appraised, for the general reassessment of real property  
31 to be completed for the March 1, 2002, assessment date. Completion  
32 of that general reassessment in a qualifying county is instead governed  
33 by this section. The only duty of:

- 34 (1) a township assessor in a qualifying county; or
- 35 (2) a county assessor of a qualifying county;

36 with respect to that general reassessment is to provide to the  
37 department of local government finance or the department's contractor  
38 under subsection ~~(c)~~ (e) any support and information requested by the  
39 department or the contractor. **This subsection expires June 30, 2004.**

40 ~~(c)~~ (e) The department of local government finance shall select and  
41 contract with a ~~nationally recognized~~ certified public accounting firm  
42 with expertise in the appraisal of real property to appraise property for  
43 the general reassessment of real property in a qualifying county to be  
44 completed for the March 1, 2002, assessment date. **The department**  
45 **of local government finance may enter into additional contracts to**  
46 **provide software or other auxiliary services to be used for the**  
47 **appraisal of property for the general reassessment.** The contract  
48 applies for the appraisal of land and improvements with respect to all  
49 classes of real property in the qualifying county. The contract must  
50 include:

- 51 (1) a provision requiring the appraisal firm to:

- 1 (A) prepare a detailed report of:  
 2 (i) expenditures made after July 1, 1999, and before the date  
 3 of the report from the qualifying county's reassessment fund  
 4 under section 28 of this chapter (**repealed**); and  
 5 (ii) the balance in the reassessment fund as of the date of the  
 6 report; and  
 7 (B) file the report with:  
 8 (i) the legislative body of the qualifying county;  
 9 (ii) the prosecuting attorney of the qualifying county;  
 10 (iii) the department of local government finance; and  
 11 (iv) the attorney general;  
 12 (2) a fixed date by which the appraisal firm must complete all  
 13 responsibilities under the contract;  
 14 (3) **subject to subsection (t)**, a provision requiring the appraisal  
 15 firm to use the land values determined for the qualifying county  
 16 under section 13.6 of this chapter;  
 17 (4) a penalty clause under which the amount to be paid for  
 18 appraisal services is decreased for failure to complete specified  
 19 services within the specified time;  
 20 (5) a provision requiring the appraisal firm to make periodic  
 21 reports to the department of local government finance;  
 22 (6) a provision stipulating the manner in which, and the time  
 23 intervals at which, the periodic reports referred to in subdivision  
 24 (5) are to be made;  
 25 (7) a precise stipulation of what service or services are to be  
 26 provided;  
 27 (8) a provision requiring the appraisal firm to deliver a report of  
 28 the assessed value of each parcel in a township in the qualifying  
 29 county to the department of local government finance; and  
 30 (9) any other provisions required by the department of local  
 31 government finance.
- 32 **After December 31, 2001, the department of local government**  
 33 **finance has all the powers and duties of the state board of tax**  
 34 **commissioners provided under a contract entered into under this**  
 35 **subsection (as effective before January 1, 2002) before January 1,**  
 36 **2002. The contract is valid to the same extent as if it were entered**  
 37 **into by the department of local government finance. However, a**  
 38 **reference in the contract to the state board of tax commissioners**  
 39 **shall be treated as a reference to the department of local**  
 40 **government finance. The contract shall be treated for all purposes,**  
 41 **including the application of IC 33-3-5-2.5, as the contract of the**  
 42 **department of local government finance. If the department of local**  
 43 **government finance terminates a contract before completion of the**  
 44 **work described in this subsection, the department shall contract**  
 45 **for completion of the work as promptly as possible under**  
 46 **IC 5-22-6. This subsection expires June 30, 2004.**
- 47 (†) (f) **At least one (1) time each month, the contractors that will**  
 48 **make physical visits to the site of real property for reassessment**  
 49 **purposes shall publish a notice under IC 5-3-1 describing the areas**  
 50 **that are scheduled to be visited within the next thirty (30) days and**  
 51 **explaining the purposes of the visit. The notice shall be published**

1 **in a way to promote understanding of the purposes of the visit in**  
 2 **the affected areas.** After receiving the report of assessed values from  
 3 the appraisal firm **acting under a contract described in subsection**  
 4 **(e)**, the department of local government finance shall give notice to the  
 5 taxpayer and the county assessor, by mail, of the amount of the  
 6 reassessment. The notice of reassessment is subject to appeal by the  
 7 taxpayer to the Indiana board. The procedures and time limitations that  
 8 apply to an appeal to the Indiana board of a determination of the  
 9 department of local government finance apply to an appeal under this  
 10 subsection. A determination by the Indiana board of an appeal under  
 11 this subsection is subject to appeal to the tax court under IC 6-1.1-15.  
 12 **This subsection expires on the later of June 30, 2004, or the date a**  
 13 **final determination is entered in the last pending appeal filed under**  
 14 **this subsection.**

15 **(g) In order to obtain a review by the Indiana board under**  
 16 **subsection (f), the taxpayer must file a petition for review with the**  
 17 **appropriate county assessor within forty-five (45) days after the**  
 18 **notice of the department of local government finance is given to the**  
 19 **taxpayer under subsection (f). This subsection expires June 30,**  
 20 **2004.**

21 ~~(e)~~ **(h) The department of local government finance shall mail the**  
 22 **notice required by subsection ~~(d)~~ (f) within ninety (90) days after the**  
 23 **department receives the report for a parcel from the professional**  
 24 **appraisal firm. This subsection expires June 30, 2004.**

25 ~~(f)~~ **(i) The qualifying county shall pay the cost of a any contract**  
 26 **under this section which shall be paid without appropriation from the**  
 27 **county property reassessment fund. of the qualifying county**  
 28 **established under section 27 of this chapter. A contractor may**  
 29 **periodically submit bills for partial payment of work performed**  
 30 **under a contract. However, the maximum amount that the**  
 31 **qualifying county is obligated to pay for all contracts entered into**  
 32 **under subsection (e) for the general reassessment of real property**  
 33 **in the qualifying county to be completed for the March 1, 2002,**  
 34 **assessment date is twenty-five million five hundred thousand**  
 35 **dollars (\$25,500,000). Notwithstanding any other law, a contractor**  
 36 **is entitled to payment under this subsection for work performed**  
 37 **under a contract if the contractor:**

38 **(1) submits, in the form required by IC 5-11-10-1, a fully**  
 39 **itemized, certified bill for the costs under the contract of the**  
 40 **work performed to the department of local government finance**  
 41 **for review;**

42 **(2) obtains from the department of local government finance:**  
 43 **(A) approval of the form and amount of the bill; and**  
 44 **(B) a certification that the billed goods and services billed for**  
 45 **payment have been received and comply with the contract;**  
 46 **and**

47 **(3) files with the county auditor of the qualifying county:**  
 48 **(A) a duplicate copy of the bill submitted to the department**  
 49 **of local government finance;**  
 50 **(B) the proof of approval provided by the department of**  
 51 **local government finance of the form and amount of the bill**

1           **that was approved; and**  
 2           **(C) the certification provided by the department of local**  
 3           **government finance that indicates that the goods and**  
 4           **services billed for payment have been received and comply**  
 5           **with the contract.**

6           **An approval and a certification under subdivision (2) shall be**  
 7           **treated as conclusively resolving the merits of the claim. Upon**  
 8           **receipt of the documentation described in subdivision (3), the**  
 9           **county auditor shall immediately certify that the bill is true and**  
 10          **correct without further audit, publish the claim as required by**  
 11          **IC 36-2-6-3, and submit the claim to the county executive of the**  
 12          **qualifying county. The county executive shall allow the claim, in**  
 13          **full, as approved by the department of local government finance**  
 14          **without further examination of the merits of the claim in a regular**  
 15          **or special session that is held not less than three (3) days and not**  
 16          **more than seven (7) days after completion of the publication**  
 17          **requirements under IC 36-2-6-3. Upon allowance of the claim by**  
 18          **the county executive, the county auditor shall immediately issue a**  
 19          **warrant or check for the full amount of the claim approved by the**  
 20          **department of local government finance. Compliance with this**  
 21          **subsection shall be treated as compliance with section 28.5 of this**  
 22          **chapter, IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination**  
 23          **and payment of a claim in compliance with this subsection is not**  
 24          **subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9**  
 25          **do not apply to a claim under this subsection. IC 5-11-10-1.6(d)**  
 26          **applies to a fiscal officer who pays a claim in compliance with this**  
 27          **subsection. This subsection expires June 30, 2004.**

28          ~~(g)~~ **(j)** Notwithstanding IC 4-13-2, a period of seven (7) days is  
 29          permitted for each of the following to review and act under IC 4-13-2  
 30          on a contract of the department of local government finance under this  
 31          section:

- 32               (1) The commissioner of the Indiana department of administration.
- 33               (2) The director of the budget agency.
- 34               (3) The attorney general.
- 35               (4) The governor.

36          ~~(h)~~ **(k)** With respect to a general reassessment of real property to be  
 37          completed under section 4 of this chapter for an assessment date after  
 38          the March 1, 2002, assessment date, the department of local  
 39          government finance shall initiate a review with respect to the real  
 40          property in a qualifying county or a township in a qualifying county, or  
 41          a portion of the real property in a qualifying county or a township in a  
 42          qualifying county. The department of local government finance may  
 43          contract to have the review performed by an appraisal firm. The  
 44          department of local government finance or its contractor shall  
 45          determine for the real property under consideration and for the  
 46          qualifying county or township the variance between:

- 47               (1) the total assessed valuation of the real property within the  
 48               qualifying county or township; and
- 49               (2) the total assessed valuation that would result if the real property  
 50               within the qualifying county or township were valued in the  
 51               manner provided by law.

- 1           ~~(i)~~ **(l)** If:
- 2           (1) the variance determined under subsection ~~(h)~~ **(k)** exceeds ten
- 3           percent (10%); and
- 4           (2) the department of local government finance determines after
- 5           holding hearings on the matter that a special reassessment should
- 6           be conducted;
- 7           the department shall contract for a special reassessment by an appraisal
- 8           firm to correct the valuation of the property.
- 9           ~~(j)~~ **(m)** If the variance determined under subsection ~~(h)~~ **(k)** is ten
- 10          percent (10%) or less, the department of local government finance shall
- 11          determine whether to correct the valuation of the property under:
- 12          (1) sections 9 and 10 of this chapter; or
- 13          (2) IC 6-1.1-14-10 and IC 6-1.1-14-11.
- 14          ~~(k)~~ **(n)** The department of local government finance shall give notice
- 15          by mail to a taxpayer of a hearing concerning the department's intent
- 16          to cause the taxpayer's property to be reassessed under this section. The
- 17          time fixed for the hearing must be at least ten (10) days after the day
- 18          the notice is mailed. The department of local government finance may
- 19          conduct a single hearing under this section with respect to multiple
- 20          properties. The notice must state:
- 21          (1) the time of the hearing;
- 22          (2) the location of the hearing; and
- 23          (3) that the purpose of the hearing is to hear taxpayers' comments
- 24          and objections with respect to the department of local government
- 25          finance's intent to reassess property under this chapter.
- 26          ~~(i)~~ **(o)** If the department of local government finance determines after
- 27          the hearing that property should be reassessed under this section, the
- 28          department shall:
- 29          (1) cause the property to be reassessed under this section;
- 30          (2) mail a certified notice of its final determination to the county
- 31          auditor of the qualifying county in which the property is located;
- 32          and
- 33          (3) notify the taxpayer by mail of its final determination.
- 34          ~~(m)~~ **(p)** A reassessment may be made under this section only if the
- 35          notice of the final determination under subsection ~~(k)~~ **(n)** is given to the
- 36          taxpayer within the same period prescribed in IC 6-1.1-9-3 or
- 37          IC 6-1.1-9-4.
- 38          ~~(n)~~ **(q)** If the department of local government finance contracts for a
- 39          special reassessment of property under this section, the ~~department~~
- 40          **shall forward the bill for services of the contractor to the county**
- 41          **auditor, and the qualifying county shall pay the bill, without**
- 42          **appropriation, from the county property reassessment fund. A**
- 43          **contractor may periodically submit bills for partial payment of**
- 44          **work performed under a contract. Notwithstanding any other law,**
- 45          **a contractor is entitled to payment under this subsection for work**
- 46          **performed under a contract if the contractor:**
- 47          **(1) submits, in the form required by IC 5-11-10-1, a fully**
- 48          **itemized, certified bill for the costs under the contract of the**
- 49          **work performed to the department of local government finance**
- 50          **for review;**
- 51          **(2) obtains from the department of local government finance:**

- 1           **(A) approval of the form and amount of the bill; and**  
 2           **(B) a certification that the billed goods and services billed for**  
 3           **payment have been received and comply with the contract;**  
 4           **and**  
 5           **(3) files with the county auditor of the qualifying county:**  
 6           **(A) a duplicate copy of the bill submitted to the department**  
 7           **of local government finance;**  
 8           **(B) the proof of approval provided by the department of**  
 9           **local government finance of the form and amount of the bill**  
 10           **that was approved; and**  
 11           **(C) the certification provided by the department of local**  
 12           **government finance that indicates that the goods and**  
 13           **services billed for payment have been received and comply**  
 14           **with the contract.**

15           **An approval and a certification under subdivision (2) shall be**  
 16           **treated as conclusively resolving the merits of the claim. Upon**  
 17           **receipt of the documentation described in subdivision (3), the**  
 18           **county auditor shall immediately certify that the bill is true and**  
 19           **correct without further audit, publish the claim as required by**  
 20           **IC 36-2-6-3, and submit the claim to the county executive of the**  
 21           **qualifying county. The county executive shall allow the claim, in**  
 22           **full, as approved by the department of local government finance**  
 23           **without further examination of the merits of the claim in a regular**  
 24           **or special session that is held not less than three (3) days and not**  
 25           **more than seven (7) days after completion of the publication**  
 26           **requirements under IC 36-2-6-3. Upon allowance of the claim by**  
 27           **the county executive, the county auditor shall immediately issue a**  
 28           **warrant or check for the full amount of the claim approved by the**  
 29           **department of local government finance. Compliance with this**  
 30           **subsection shall be treated as compliance with section 28.5 of this**  
 31           **chapter, IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination**  
 32           **and payment of a claim in compliance with this subsection is not**  
 33           **subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9**  
 34           **do not apply to a claim under this subsection. IC 5-11-10-1.6(d)**  
 35           **applies to a fiscal officer who pays a claim in compliance with this**  
 36           **subsection.**

37           ~~(o)~~ **(r) A township assessor in a qualifying county or a county**  
 38           ~~assessor of a qualifying county official (as defined in IC 33-3-5-2.5)~~  
 39           shall provide information requested in writing by the department of  
 40           local government finance or the department's contractor under this  
 41           section not later than seven (7) days after receipt of the written request  
 42           from the department or the contractor. If a ~~township assessor or county~~  
 43           ~~assessor qualifying official (as defined in IC 33-3-5-2.5)~~ fails to  
 44           provide the requested information within the time permitted in this  
 45           subsection, the department of local government finance or the  
 46           department's contractor may seek an order of the tax court under  
 47           IC 33-3-5-2.5 for production of the information.

48           ~~(p)~~ **(s) The provisions of this section are severable in the manner**  
 49           provided in IC 1-1-1-8(b).

50           **(t) A contract entered into under subsection (e) is subject to this**  
 51           **subsection. A contractor shall use the land values determined for**



1 the qualifying county under section 13.6 of this chapter to the  
 2 extent that the contractor finds that the land values reflect the true  
 3 tax value of land, as determined under the statutes and the rules of  
 4 the department of local government finance. If the contractor finds  
 5 that the land values determined for the qualifying county under  
 6 section 13.6 of this chapter do not reflect the true tax value of land,  
 7 the contractor shall determine land values for the qualifying  
 8 county that reflect the true tax value of land, as determined under  
 9 the statutes and the rules of the department of local government  
 10 finance. The land values determined by the contractor shall be  
 11 used to the same extent as if the land values had been determined  
 12 under section 13.6 of this chapter. The contractor shall notify the  
 13 county assessor and the township assessors in the qualifying county  
 14 of the land values as modified under this subsection. This  
 15 subsection expires June 30, 2004.

16 (u) A contractor acting under a contract under subsection (e)  
 17 may notify the department of local government finance if:

18 (1) the county auditor fails to:

19 (A) certify the bill;

20 (B) publish the claim;

21 (C) submit the claim to the county executive; or

22 (D) issue a warrant or check;

23 as required in subsection (i) at the first opportunity the county  
 24 auditor is legally permitted to do so;

25 (2) the county executive fails to allow the claim as required in  
 26 subsection (i) at the first opportunity the county executive is  
 27 legally permitted to do so; or

28 (3) a person or entity authorized to act on behalf of the county  
 29 takes or fails to take an action, including failure to request an  
 30 appropriation, and that action or failure to act delays or halts  
 31 the process under this section for payment of a bill submitted  
 32 by a contractor under subsection (i).

33 This subsection expires June 30, 2004.

34 (v) The department of local government finance, upon receiving  
 35 notice under subsection (u) from the contractor, shall:

36 (1) verify the accuracy of the contractor's assertion in the  
 37 notice that:

38 (A) a failure occurred as described in subsection (b)(1) or  
 39 (b)(2); or

40 (B) a person or entity acted or failed to act as described in  
 41 subsection (b)(3); and

42 (2) provide to the treasurer of state the department of local  
 43 government finance's approval under subsection (i)(2)(A) of  
 44 the bill with respect to which the contractor gave notice under  
 45 subsection (u).

46 This subsection expires June 30, 2004.

47 (w) Upon receipt of the approval of the department of local  
 48 government finance under subsection (v), the treasurer of state  
 49 shall pay the contractor the amount of the bill approved by the  
 50 department of local government finance from money in the  
 51 possession of the state that would otherwise be available for

1 distribution to the qualifying county, including distributions from  
 2 the property tax replacement fund or distributions of admissions  
 3 taxes or wagering taxes. This subsection expires June 30, 2004.

4 (x) The treasurer of state shall withhold from the part  
 5 attributable to the county of the next distribution to the county  
 6 treasurer under IC 4-33-12-6, IC 4-33-13-5, IC 6-1.1-21-4(b), or  
 7 another law the amount of any payment made by the treasurer of  
 8 state to the contractor under subsection (w). Money shall be  
 9 deducted first from money payable under IC 6-1.1-21.4(b) and then  
 10 from all other funds payable to the qualifying county. This  
 11 subsection expires June 30, 2004.

12 (y) Compliance with subsections (u) through (x) shall be treated  
 13 as compliance with IC 5-11-10. This subsection expires June 30,  
 14 2004.

15 (z) IC 5-11-10-1.6(d) applies to the treasurer of state with respect  
 16 to the payment made in compliance with subsections (u) through  
 17 (x). This subsection and subsections (u) through (y) shall be  
 18 interpreted liberally so that the state shall, to the extent legally  
 19 valid, ensure that the contractual obligations of a county under this  
 20 section are paid. Nothing in this subsection or subsections (u)  
 21 through (y) shall be construed to create a debt of the state. This  
 22 subsection expires June 30, 2004.

23 SECTION 3. IC 33-3-5-2.5, AS AMENDED BY SEA 216-2002,  
 24 SECTION 131, IS AMENDED TO READ AS FOLLOWS  
 25 [EFFECTIVE UPON PASSAGE]: Sec. 2.5. (a) As used in this section,  
 26 "qualifying county" means a county having a population of more than  
 27 four hundred thousand (400,000) and less than seven hundred thousand  
 28 (700,000).

29 (b) As used in this section, "contractor" means ~~the~~ a general  
 30 reassessment, **general reassessment review, or special reassessment**  
 31 contractor of the department of local government finance under  
 32 IC 6-1.1-4-32.

33 (c) As used in this section, "qualifying official" refers to any of  
 34 the following:

- 35 (1) A county assessor of a qualifying county.
- 36 (2) A township assessor of a qualifying county.
- 37 (3) The county auditor of a qualifying county.
- 38 (4) The treasurer of a qualifying county.
- 39 (5) The county surveyor of a qualifying county.
- 40 (6) A member of the land valuation committee in a qualifying  
 41 county.
- 42 (7) Any other township or county official in a qualifying county  
 43 who has possession or control of information necessary or  
 44 useful for a general reassessment, general reassessment review,  
 45 or special reassessment of property to which IC 6-1.1-4-32  
 46 applies, including information in the possession or control of  
 47 an employee or a contractor of the official.
- 48 (8) Any county official in a qualifying county who has control,  
 49 review, or other responsibilities related to paying claims of a  
 50 contractor submitted for payment under IC 6-1.1-4-32.

51 (d) Upon petition from

1           (†) the department of local government finance or  
 2           (2) ~~the a~~ contractor,  
 3 the tax court may order a ~~township assessor in a qualifying county or~~  
 4 ~~a county assessor of a qualifying county~~ **qualifying official** to produce  
 5 information requested in writing from the ~~township assessor or county~~  
 6 ~~assessor~~ **qualifying official** by the department of local government  
 7 finance or the contractor.

8           (†) (e) If the tax court orders a ~~township assessor or county assessor~~  
 9 **qualifying official** to provide requested information as described in  
 10 subsection ~~(c)~~, (d), the tax court shall order production of the  
 11 information not later than fourteen (14) days after the date of the tax  
 12 court's order.

13           (†) (f) The tax court may find that any willful violation of this section  
 14 by a ~~township assessor or county assessor~~ **qualifying official**  
 15 constitutes a direct contempt of the tax court.

16           SECTION 4. IC 34-6-2-38, AS AMENDED BY P.L.250-2001,  
 17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 UPON PASSAGE]: Sec. 38. (a) "Employee" and "public employee",  
 19 for purposes of section 91 of this chapter, IC 34-13-2, IC 34-13-3,  
 20 IC 34-13-4, and IC 34-30-14, mean a person presently or formerly  
 21 acting on behalf of a governmental entity, whether temporarily or  
 22 permanently or with or without compensation, including members of  
 23 boards, committees, commissions, authorities, and other  
 24 instrumentalities of governmental entities, volunteer firefighters (as  
 25 defined in IC 36-8-12-2), and elected public officials.

26           (b) The term also includes attorneys at law whether employed by the  
 27 governmental entity as employees or independent contractors and  
 28 physicians licensed under IC 25-22.5 and optometrists who provide  
 29 medical or optical care to confined offenders (as defined in IC 11-8-1)  
 30 within the course of their employment by or contractual relationship  
 31 with the department of correction. However, the term does not include:

- 32           (1) an independent contractor (other than an attorney at law, a  
 33           physician, or an optometrist described in this section);
- 34           (2) an agent or employee of an independent contractor;
- 35           (3) a person appointed by the governor to an honorary advisory or  
 36           honorary military position; or
- 37           (4) a physician licensed under IC 25-22.5 with regard to a claim  
 38           against the physician for an act or omission occurring or allegedly  
 39           occurring in the physician's capacity as an employee of a hospital.

40           (c) A physician licensed under IC 25-22.5 who is an employee of a  
 41 governmental entity (as defined in IC 34-6-2-49) shall be considered  
 42 a public employee for purposes of IC 34-13-3-3(21).

43           (d) **For purposes of IC 34-13-3 and IC 34-13-4, the term includes**  
 44 **a person that engages in an act or omission before July 1, 2004, in**  
 45 **the person's capacity as:**

- 46           (1) **a contractor under IC 6-1.1-4-32;**
- 47           (2) **an employee acting within the scope of the employee's**  
 48 **duties for a contractor under IC 6-1.1-4-32;**
- 49           (3) **a subcontractor of the contractor under IC 6-1.1-4-32 that**  
 50 **is acting within the scope of the subcontractor's duties; or**
- 51           (4) **an employee of a subcontractor described in subdivision (3)**

- 1           **that is acting within the scope of the employee's duties.**
- 2           **SECTION 5. An emergency is declared for this act.**
- 3           Renumber all SECTIONS consecutively.  
(Reference is to EHB 1088 as printed February 22, 2002.)

**Conference Committee Report**  
**on**  
**Engrossed House Bill 1088**

**S**igned by:

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Representative Dobis  
Chairperson

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Senator Alting

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Representative Smith M

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Senator Lanane

**House Conferees**

**Senate Conferees**