

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS
FISCAL IMPACT STATEMENT**

LS 6464

BILL NUMBER: SB 187

NOTE PREPARED: Feb 3, 2025

BILL AMENDED: Jan 30, 2025

SUBJECT: PTABOA Appointments.

FIRST AUTHOR: Sen. Dernulc

FIRST SPONSOR:

BILL STATUS: 2nd Reading - 1st House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: This bill amends the eligibility requirements for service as a member on all county property tax assessment boards of appeal (PTABOA) to provide that any member appointed to the PTABOA must be a resident of Indiana for the entirety of the member's term. The bill provides that the term of an individual serving as a member on a PTABOA on June 30, 2025, who is not a resident of Indiana, expires July 1, 2025. It requires the appropriate county appointing authority to appoint the individual's successor.

Effective Date: July 1, 2025.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: This bill has no direct fiscal impact. If a current PTABOA member is not an Indiana resident, then the appointing authority will have additional administrative costs in locating and appointing a replacement member.

[On three-member PTABOAs, the county council appoints one member, and the county commissioners appoint two members. On five-member PTABOAs, the county council appoints two members, and the county commissioners appoint three members.]

Explanation of Local Revenues:

State Agencies Affected:

Local Agencies Affected: Property tax boards of appeals; County councils; County boards of commissioners.

Information Sources:

Fiscal Analyst: Bob Sigalow, 317-232-9859.