



Adopted	Rejected
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## COMMITTEE REPORT

<b>YES:</b>	<b>18</b>
<b>NO:</b>	<b>6</b>

**MR. SPEAKER:**

*Your Committee on Ways and Means, to which was referred Engrossed Senate Bill 270, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1           Page 26, between lines 1 and 2, begin a new paragraph and insert:
- 2           "SECTION 11. IC 36-6-5-5 IS ADDED TO THE INDIANA CODE
- 3           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 4           1, 2026]: **Sec. 5. (a) This section applies to a county having a**
- 5           **population of more than two hundred thousand (200,000) and less**
- 6           **than two hundred fifty thousand (250,000).**
- 7           **(b) The county fiscal body may adopt a resolution to transfer**
- 8           **the duties of a township assessor to the county assessor if both of**
- 9           **the following apply:**
- 10           **(1) The office of township assessor has been vacant for at least**
- 11           **ninety (90) days.**
- 12           **(2) A caucus was held under IC 3-13-11 but failed to fill the**
- 13           **vacancy described in subdivision (1).**

- 1           (c) The following apply in a county in which the county fiscal
- 2           body adopts a resolution under subsection (b):
- 3           (1) The office of township assessor for that township is
- 4           abolished.
- 5           (2) All the powers and duties of the township assessor are
- 6           transferred to the county assessor of the county in which the
- 7           township is located.
- 8           (3) All of the following are transferred to the county assessor:
- 9           (A) All employment positions of all employees of the
- 10           township assessor.
- 11           (B) The real and personal property of the township
- 12           assessor.
- 13           (C) The outstanding obligations of the township assessor.
- 14           (D) The funds of the township assessor.
- 15           (4) The county auditor shall transfer to the county assessor all
- 16           revenue received by the township:
- 17           (A) through the date that the office of the township
- 18           assessor becomes vacant; and
- 19           (B) for the purpose of carrying out property assessment
- 20           duties.
- 21           (d) The county fiscal body shall include in the resolution
- 22           adopted under subsection (b) any additional items necessary to
- 23           effectuate the transfer of duties from the township assessor to the
- 24           county assessor."
- 25           Renumber all SECTIONS consecutively.
- (Reference is to SB 270 as printed February 17, 2026.)

**and when so amended that said bill do pass.**

Representative Thompson