

RESOLUTION NO. 2022-07

A RESOLUTION OF THE CASS COUNTY COMMISSIONERS AUTHORIZING
THE CREATION AND ESTABLISHING THE MEMBERSHIP OF THE COUNTY
PROPERTY TAX ASSESSMENT BOARD OF APPEALS

WHEREAS, Cass County is a political subdivision of the State of Indiana;

WHEREAS, the Cass County Commissioners are compelled to establish a county Property Tax Assessment Board of Appeals pursuant to Indiana Code Section 6-1.1-28-1;

WHEREAS, pursuant to Indiana Code Section 6-1.1-28-1, the Cass County Commissioners hereby formally establishes and forms such Board of Appeals and provides for its membership;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS OF CASS COUNTY, INDIANA, AS FOLLOWS:

Section 1. Cass County Commissioners pursuant to Indiana Code Section 6-1.1-28-2 hereby establishes a county Property Tax Assessment Board of Appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable of the valuation of real property.

Section 2. Pursuant to Indiana Code Section 6-1.1.-28-1, the Board of Commissioners determines that the Board of Appeals shall consist of three (3) members appointed in accordance with 6-1.1-28-1(c).

Section 3. Pursuant to Indiana Code Section 6-1.1.-28-1, the three (3) members shall be appointed as follows:

1. The fiscal body, the County Council shall appoint one (1) individual to the board. The member appointed by the County fiscal body must be a certified level two or level three assessor appraiser.
2. The Board of Commissioners shall appoint two (2) freehold members so that not more than two of the three members may be of the same political party and so that at least two of the three members are residents of the county. At least one of the members appointed by the Board of Commissioners must be a certified level two or level three assessor appraiser.
3. The County Assessor shall serve in a non-voting capacity as Secretary of the Board of Appeals.
4. The County Council and the Board of Commissioners must otherwise comply with Indiana Code Section 6-1.1-28-1 when appointing the

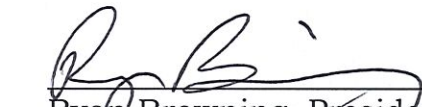
three members of the County property tax assessment board of appeals.

Section 4. The County Commissioners and County Council shall appoint and thereafter reappoint such three (3) members on an annual basis.

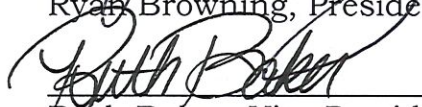
This Resolution shall be in full force and effect from and after its adoption by the Cass County Commissioners.

PASSED AND ADOPTED BY THE COMMISSIONERS OF CASS COUNTY, INDIANA THIS 17th day of October 2022.

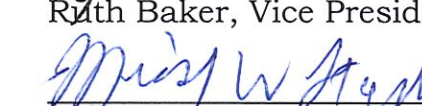
CASS COUNTY BOARD OF COMMISSIONERS:



Ryan Browning, President



Ruth Baker, Vice President



Michael W Stajduhar

Attest:



Cheryl Alcorn, County Auditor