

Elected County Officials Terms and Responsibilities



Position	Term & Election Cycle	Responsibilities
<p>Auditor (IC 36-2-9-2)</p>	<ul style="list-style-type: none"> ○ 4-year term ○ Presidential 	<ul style="list-style-type: none"> ○ County Chief Financial Officer ○ Distributes tax funds; ○ Prepares plat maps of county; ○ Prepares property tax delinquency list and advertise public sale of delinquent parcels; ○ Files monthly County Treasurer’s report; ○ Prepares annual financial report ○ Serves as Clerk of County fiscal body (aka County Council); ○ Serves as Clerk of County executive (aka County Commissioners); ○ Manages appropriations made by county fiscal body; and ○ Examines and settles accounts and demands that are chargeable against the county.
<p>Assessor (IC 36-2-15)</p>	<ul style="list-style-type: none"> ○ 4-year-term ○ Presidential 	<ul style="list-style-type: none"> ○ Determines and certifies assessed values to the county auditor for preparation of property tax statement; ○ Uses modern technology/tools and proven processes to perform mass appraisal on real property and is responsible for the selection of these tool; ○ Provides assessment values to taxpayers via a Form 11 once per year; ○ Performs annual trending, bringing assessed values in line with market values; ○ Oversees the General Reassessment process, which is completed on 25% of the county every year; ○ Serves as Member/Secretary of the County Property Tax Board of Appeals; ○ Insures countywide uniform Property Assessment Equalization; ○ Discovers and identifies omitted real and business personal property; ○ Calculates the assessed value of all real and business personal property; ○ Verifies and reviews the self-reported values of all business personal property in each taxing district; ○ Calculates the total assessed value of each taxing district; ○ Follows state statute to certify current assessments to the County Auditor’s office; ○ Utilizes recent sales of land (Sales Disclosure) to establish base market rates and values in each neighborhood,

		<ul style="list-style-type: none"> ○ adjusts base values for location, nearness to amenities and other influence factors; and ○ Works closely with the Department of Local Government Finance, which adopts the rules for assessing of property in Indiana.
<p>Commissioner (IC 36-2-2)</p>	<ul style="list-style-type: none"> ○ 4-year-term ○ One on mid-term cycle and two on presidential cycle 	<ul style="list-style-type: none"> ○ County Executive ○ Controls, maintains, and supervises county property, including courthouses, jails, and public offices; ○ Supervises construction and maintenance of roads and bridges, and to provide for traffic control; ○ Creates economic development programs to attract and retain jobs in the county; ○ Implements policies for vacation pay, sick leave, paid holidays and other similar benefits to county employees; ○ Administers elections in conjunction with the county election board; ○ Establishes minimum housing standards; ○ Audits and authorizes payments on behalf of the county; ○ Incorporates new towns and alters township boundary lines, on petition; ○ Receives bids and authorizes contracts; ○ Exercises appointive powers, including both the selection of members to fill positions on boards, commissions, and committees, and appointments of certain department heads; ○ Plans and implements strategies for solid waste district boards. <p>*All three commissioners are elected by, and represent all taxpayers regardless of which district in which they reside.</p>
<p>Coroner (IC 36-2-14)</p>	<ul style="list-style-type: none"> ○ 4-year-term ○ Presidential 	<ul style="list-style-type: none"> ○ Confirms and certifies the death of an individual within a political jurisdiction; ○ Notifies next of kin in a timely manner; ○ Conducts or orders an inquest into the manner or cause of death; ○ Investigates or confirms the identity of an unknown person who has been found dead within the coroner's jurisdiction; ○ May perform duties of the sheriff if the sheriff is interested or incapacitated from serving and has no chief deputy; and ○ May serve a warrant of arrest and commit the sheriff to the county jail and has custody of the jail and its prisoners during the imprisonment of the sheriff;
<p>Council (IC 36-2-3)</p>	<ul style="list-style-type: none"> ○ 4-year-term ○ Districts elected on mid-term cycle ○ At-Large elected on presidential cycle 	<ul style="list-style-type: none"> ○ County Fiscal Body ○ County Legislative Body ○ Establishes and approves annual operating budget(s) for the county government and their agencies; ○ Establishes salaries, wages, per diems, and other compensation for all county officials and employees; ○ Fixes tax rates and establishes levies on all county property for the purpose of raising funds to meet budget requirements in conducting county business as well as

		<p>authorizing the borrowing of money in the form of bonds and notes;</p> <ul style="list-style-type: none"> ○ Appropriates public funds (eg authorizes the expenditure of county funds by particular officials or departments for specific purposes); ○ Authorizes certain purchases or sales of county owned land; ○ Non-binding review of budgets for certain non-elected boards in the county and other civil units; and ○ Exercises appointive powers, including both the selection of members to fill positions on boards, commissions, and committees, and appointments of certain department heads;
<p>Recorder (IC 36-2-11)</p>	<ul style="list-style-type: none"> ○ 4-year-term ○ Presidential 	<ul style="list-style-type: none"> ○ Records instruments for giving legal public notice of their existence or for safekeeping and future reference; ○ Ensures each instrument meets the essential requirements for recording; ○ Scans and indexes instruments into a computer system and then microfilms for archival purposes; ○ Prepares and furnishes official copies of any record or instruments when required by law or ordered by the court, or requested by any parties; ○ Acknowledges any conveyance, mortgage or instrument of writing to be recorded; ○ Files Uniform Commercial Code financing statements that pertain to fixtures to the real property; ○ Conducts searches on names presented to them by a financial institution or company; and ○ Member of the county commission on public records, which has authority over the preservation of all public records maintained by the county.
<p>Treasurer (IC 36-2-10)</p>	<ul style="list-style-type: none"> ○ 4-year-term ○ Presidential 	<ul style="list-style-type: none"> ○ Tax Collector; ○ May order the sale of real property to pay delinquent taxes; ○ Receives distributions of local income and other taxes that are collected by the state; ○ Collects some taxes imposed by the state law on behalf of the state and has custodial and investment responsibility for all taxes and other revenues collected by the county government; ○ Ensures the proper distribution of funds in collaboration with the auditor; and ○ Serves as treasurer ex officio to the board of hospital trustees in some counties.