

**ORDINANCE No. 2022-06**

**AN ORDINANCE RESTATING THE CONSTITUTION OF THE WELLS  
COUNTY PROPERTY TAX ASSESSMENT BOARD OF APPEALS AND  
BOARD OF COMMISSIONER PROCEDURES**

WHEREAS, Indiana Code §6-1.1-28-1 requires that each county not participating in a multi-county Property Tax Assessment Board of Appeals establish a county Property Tax Assessment Board of Appeals (“PTABOA”).

WHEREAS, Indiana Code was amended to include PTABOA language in 1975.

WHEREAS, the Wells County Board of Commissioners, (the “Commissioners”) desire to restate and define the privileges and obligations of the PTABOA and the Commissioners.

WHEREAS, the Commissioners restate that Wells County shall continue to maintain a three (3) person PTABOA as described in Indiana Code §6-1.1-28.1 with appointment conditioned on statutory factors listed therein.

WHEREAS, the Commissioners recognize that two (2) of the three (3) board members are subject to approval by the Commissioners.

WHEREAS, Indiana Code speaks on the matters of PTABOA appointment but is silent on matters of removal.

WHEREAS, the Home Rule statute, Indiana Code § 36-1-3-3 states, “Any doubt as to the existence of a power of a unit shall be resolved in favor of its existence. This rule applies even though a statute granting the power has been repealed.”

WHEREAS, Indiana Code § 36-1-3-5 states, “a unit may exercise any power it has to the extent that the power:

- (1) is not expressly denied by the Indiana Constitution or by statute; and
- (2) is not expressly granted to another entity.”

WHEREAS, Indiana Code § 36-1-6-3 requires that Counties exercising powers must enact an ordinance.

WHEREAS, the Commissioners desire to create provisions for the removal of PTABOA members in accordance with Indiana Law and the Home Rule Act.

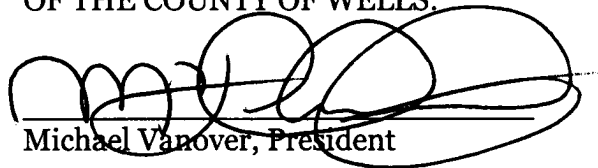
NOW, THEREFORE, be it ordained by the Board of Commissioners of the County of Wells that:

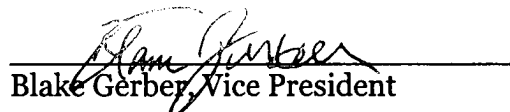
1. The Property Tax Assessment Board of Appeals in Wells County shall remain a three (3) member board.

2. Appointments to the PTABOA shall be in accordance with Indiana Code.
3. The appointing authority over the PTABOA may remove a member of the PTABOA without cause. A PTABOA board member against whom removal action is sought shall have notice of said removal action at least seven (7) days prior to the meeting where the matter would be heard and have the opportunity to be heard by the Commissioners prior to the removal action at a public meeting. Said public meetings shall be coordinated with the Commissioners and the Commissioners shall not be obligated to call special meetings. Removal action shall be considered passed if said removal motion receives a majority vote.

All as Passed and Ordained this 21<sup>st</sup> day of March, 2022.

THE BOARD OF COMMISSIONERS  
OF THE COUNTY OF WELLS:

  
Michael Vanover, President

  
Blake Gerber, Vice President

  
Jeff Stringer, Member

ATTEST:

  
Lisa McCormick, Auditor

This instrument was prepared by the Wells County Attorney, Colin Z. Andrews, Attorney No. 26767-49, 116 South Main St., Bluffton, IN 46714. *I affirm, under penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. /s/Colin Z. Andrews*