IC 4-22-5

Chapter 5. Department of Local Government Finance and Indiana Board of Tax Review Hearings

IC 4-22-5-1

Hearings of the Indiana board of tax review; hearing officers

Sec. 1. Where under the provisions of any statute, the department of local government finance or the Indiana board of tax review (referred to as "the Indiana board" in this section) is required to conduct a hearing, the commissioner of the department or a member or members of the Indiana board need not be present or preside at such hearing, but the commissioner or the Indiana board shall have the power, by an order in writing, to appoint to so preside hearing officers whose duties shall be prescribed in the order. In the discharge of their duties, the hearing officers shall have all the powers to investigate and to require evidence granted to the department or the Indiana board. The department or the Indiana board may conduct any number of hearings contemporaneously through different hearing officers.

(Formerly: Acts 1961, c.19, s.1.) As amended by P.L.90-2002, SEC.11; P.L.219-2007, SEC.7.