



COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 145, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 3, line 19, delete "for services as" and insert "**for:**
2 **(1) services as agreed to by the department and the county**
3 **under specific terms contained in the contract described in**
4 **subsection (g); and**
5 **(2) all administrative costs incurred by the department.**
6 **The county shall pay the bill, without appropriation, from the**
7 **county reassessment fund."**
- 8 Page 3, delete lines 20 through 23, begin a new paragraph and
9 insert:
10 "**(j) The county shall pay all costs associated with an appeal of**
11 **a state conducted assessment if a taxpayer files a notice under**
12 **IC 6-1.1-15."**
- 13 Page 4, line 16, delete "county" and insert "**region**".
14 Page 4, line 19, delete "county" and insert "**region**".
15 Page 4, line 19, delete "the region," and insert "**the state,**".
16 Page 4, line 21, delete "the county" and insert "**the region**".
17 Page 4, line 21, delete "that county." and insert "**that region. For**
18 **purposes of this subsection, region has the meanings set forth in**
19 **IC 6-1.1-8-2(20) through IC 6-1.1-8-2(22)."**

- 1 Page 5, line 12, after "account" insert "**the greater of**".
- 2 Page 5, line 13, delete "attributable to" and insert "**attributable to:**
- 3 **(1) the property tax assessment that is the subject of the**
- 4 **review minus the tax receipts attributable to the property tax**
- 5 **assessment in the immediately prior year; or**
- 6 **(2) twenty five percent (25%) of the tax receipts attributable**
- 7 **to the property tax assessment that is the subject of the**
- 8 **review.**".
- 9 Page 5, line 13, delete "the property tax assessment that".
- 10 Page 5, line 14, delete "is the subject of the review."
- 11 Page 5, after line 23, begin a new paragraph and insert:
- 12 **"(g) If a taxpayer files a notice under IC 6-1.1-15 and a major**
- 13 **roadway or traffic pattern located on the property is changed, that**
- 14 **change must be considered in the determination of the property's**
- 15 **assessed valuation in the appeal process under IC 6-1.1-15."**
- (Reference is to SB 145 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 12, Nays 0.

Senator Holdman, Chairperson