

HOUSE BILL No. 1412

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-1.2.

Synopsis: Property tax assessment appeals. Provides that if a taxpayer presents an appraisal to the county property tax assessment board of appeals (county board) that is prepared by a certified appraiser in compliance with the Uniform Standards of Professional Appraisal Practice, the appraisal is presumed to be correct. Provides that if the county board disagrees with the taxpayer's appraisal, the county board may seek review of the appraisal by a third party independent certified appraiser. Provides that if the county board's appraisal differs from the taxpayer's appraisal, the assessor shall assign an assessed value for the year or years at issue at an amount between the county board's appraisal and the taxpayer's appraisal. Provides that after the assignment of value, the parties shall retain their rights to appeal the assessment or assessments to the Indiana board of tax review.

Effective: July 1, 2023.

Smaltz

January 17, 2023, read first time and referred to Committee on Ways and Means.



First Regular Session of the 123rd General Assembly (2023)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

HOUSE BILL No. 1412

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-1.2, AS AMENDED BY P.L.121-2019,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2023]: Sec. 1.2. (a) A county or township official who
4 receives a written notice under section 1.1 of this chapter shall
5 schedule, at a time during business hours that is convenient to the
6 taxpayer, a preliminary informal meeting with the taxpayer in order to
7 resolve the appeal. If the taxpayer raises a claim regarding a matter that
8 is in the discretion of the county auditor, the informal meeting must
9 include the county auditor. At the preliminary informal meeting, in
10 order to facilitate understanding and the resolution of disputed issues,
11 a county or township official, the county auditor, if the matter is in the
12 discretion of the county auditor, and the taxpayer shall exchange the
13 information that each party is relying on at the time of the preliminary
14 informal meeting to support the party's respective position on each
15 disputed issue concerning the assessment or deduction. If additional
16 information is obtained by the county or township official, the county
17 auditor, or the taxpayer after the preliminary informal meeting and



1 before the hearing held by the county board, the party obtaining the
2 information shall provide the information to the other party. If the
3 county or township official, the county auditor, or the taxpayer obtains
4 additional information and provides the information to the other party
5 for the first time at the hearing held by the county board, the county
6 board, unless waived by the receiving party, shall continue the hearing
7 until a future hearing date of the county board so that the receiving
8 party has an opportunity to review all the information that the offering
9 party is relying on to support the offering party's positions on the
10 disputed issues concerning the assessment or deduction.

11 (b) The official shall report on a form prescribed by the department
12 of local government finance the results of the informal meeting. If the
13 taxpayer and the official agree on the resolution of all issues in the
14 appeal, the report shall state the agreed resolution of the matter and be
15 signed by the official and the taxpayer. If an informal meeting is not
16 held, or the informal meeting is unsuccessful, the official shall report
17 those facts on the form. The official shall forward the report on the
18 informal meeting to the county board.

19 (c) If the county board receives a report on the informal meeting
20 indicating an agreed resolution of the matter, the county board shall
21 vote to accept or deny the agreed resolution. If the county board accepts
22 the agreed resolution, the county board shall issue a notification of final
23 assessment determination adopting the agreed resolution and vacating
24 the hearing if scheduled.

25 (d) The county board, upon receipt of a written notice under section
26 1.1 of this chapter, shall hold a hearing on the appeal not later than one
27 hundred eighty (180) days after the filing date of the written notice.
28 The county board shall, by mail, give at least thirty (30) days notice of
29 the date, time, and place fixed for the hearing to the taxpayer, the
30 county or township official with whom the taxpayer filed the written
31 notice, and the county auditor. If the county board has notice that the
32 taxpayer is represented by a third person, any hearing notice shall be
33 mailed to the representative.

34 (e) If good cause is shown, the county board shall grant a request for
35 continuance filed in writing at least ten (10) days before the hearing,
36 and reschedule the hearing under subsection (d).

37 (f) A taxpayer may withdraw an appeal by filing a written request
38 at least ten (10) days before the hearing. The county board shall issue
39 a notification of final assessment determination indicating the
40 withdrawal and no change in the assessment. A withdrawal waives a
41 taxpayer's right to appeal to the Indiana board.

42 (g) The county board shall determine an appeal without a hearing if



1 requested by the taxpayer in writing at least twenty (20) days before the
2 hearing.

3 (h) If a taxpayer appeals the assessment of tangible property under
4 section 1.1 of this chapter, the taxpayer is not required to have an
5 appraisal of the property in order to initiate the appeal or prosecute the
6 appeal. **If the taxpayer presents an appraisal to the county board
7 that is prepared by a certified appraiser in compliance with the
8 Uniform Standards of Professional Appraisal Practice, the value
9 of the property contained in the appraisal is presumed to be
10 correct. If the county board disagrees with the taxpayer's
11 appraisal, the county board may seek review of the appraisal by a
12 third party independent certified appraiser. If the county board's
13 appraisal differs from the taxpayer's appraisal, the assessor shall
14 assign an assessed value for the year or years at issue at an amount
15 between the county board's appraisal and the taxpayer's appraisal.
16 After the assignment of value, the parties shall retain their rights
17 to appeal the assessment or assessments to the Indiana board.**

18 (i) At a hearing under subsection (d), the taxpayer shall have the
19 opportunity to present testimony and evidence regarding the matters on
20 appeal. If the matters on appeal are in the discretion of the county
21 auditor, the county auditor or the county auditor's representative shall
22 attend the hearing. A county or township official, or the county auditor
23 or the county auditor's representative, shall have an opportunity to
24 present testimony and evidence regarding the matters on appeal. The
25 county board may adjourn and continue the hearing to a later date in
26 order to make a physical inspection or consider the evidence presented.

27 (j) The county board shall determine the assessment by motion and
28 majority vote. A county board may, based on the evidence before it,
29 increase an assessment. The county board shall issue a written
30 decision. Written notice of the decision shall be given to the township
31 official, county official, county auditor, and the taxpayer.

32 (k) If more than one hundred eighty (180) days have passed since
33 the date the notice of appeal was filed, and the county board has not
34 issued a determination, a taxpayer may initiate any appeal with the
35 Indiana board of tax review under section 3 of this chapter.

36 (l) The county assessor may assess a penalty of fifty dollars (\$50)
37 against the taxpayer if the taxpayer or representative fails to appear at
38 a hearing under subsection (d) and, under subsection (e), the taxpayer's
39 request for continuance is denied, or the taxpayer's request for
40 continuance, request for the board to take action without a hearing, or
41 withdrawal is not timely filed. A taxpayer may appeal the assessment
42 of the penalty to the Indiana board or directly to the tax court. The



1 penalty may not be added as an amount owed on the property tax
2 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

