



February 17, 2015

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## HOUSE BILL No. 1603

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DIGEST OF HB 1603 (Updated February 16, 2015 6:52 pm - DI 84)

**Citations Affected:** IC 6-1.1.

**Synopsis:** Property tax appeals. Provides that when a deadline imposed upon a political subdivision, the department of local government finance, or the Indiana board in the property tax statutes is not a business day, the last day for the political subdivision, the department of local government finance, or the Indiana board to take the action required is the first business day after the stated deadline. Extends the deadline for filing a notice of review when a notice of assessment is not provided from the later of May 10 or 45 days after the date of the tax statement to the later of May 10 or 60 days after the date of the tax statement. Provides that affected taxing units are entitled to notice of each appeal and to a quarterly status report concerning property tax appeals. Specifies that disputed assessed value under appeal is subtracted from the net assessed value of a taxing district with a limit of 5% of the taxing district's total assessed value. Requires a county treasurer to establish a separate account known as the property tax assessment appeals account to hold certain disputed property tax receipts. Provides that money in the account may be used only to pay a county assessor's appeal expenses and property tax refunds.

**Effective:** January 1, 2016.

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### Smaltz, Price, Ober

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January 20, 2015, read first time and referred to Committee on Ways and Means.  
February 10, 2015, amended, reported — Do Pass.  
February 16, 2015, read second time; recommitted to Committee on Local Government.

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HB 1603—LS 7061/DI 92





February 17, 2015

First Regular Session of the 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1603

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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 6-1.1-1-25 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2016]: **Sec. 25. If a deadline imposed upon a political**  
4 **subdivision, the department of local government finance, or the**  
5 **Indiana board by this article is not a business day, the last day for**  
6 **the political subdivision, the department of local government**  
7 **finance, or the Indiana board to take the action required by this**  
8 **article is the first business day after the stated deadline.**  
9           SECTION 2. IC 6-1.1-15-0.7 IS ADDED TO THE INDIANA  
10 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
11 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.7. Unless the context**  
12 **clearly denotes otherwise, a reference to the "Indiana board" in**  
13 **this chapter is a reference to the district panel of the Indiana board**  
14 **of tax review responsible for conducting the particular property**  
15 **tax appeal under IC 6-1.5-4-1.**

HB 1603—LS 7061/DI 92



1 SECTION 3. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013,  
 2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JANUARY 1, 2016]: Sec. 1. (a) A taxpayer may obtain a review by the  
 4 county board of a county or township official's action with respect to  
 5 either or both of the following:

6 (1) The assessment of the taxpayer's tangible property.

7 (2) A deduction for which a review under this section is  
 8 authorized by any of the following:

9 (A) IC 6-1.1-12-25.5.

10 (B) IC 6-1.1-12-28.5.

11 (C) IC 6-1.1-12-35.5.

12 (D) IC 6-1.1-12.1-5.

13 (E) IC 6-1.1-12.1-5.3.

14 (F) IC 6-1.1-12.1-5.4.

15 (b) At the time that notice of an action referred to in subsection (a)  
 16 is given to the taxpayer, the taxpayer shall also be informed in writing  
 17 of:

18 (1) the opportunity for a review under this section, including a  
 19 preliminary informal meeting under subsection (h)(2) with the  
 20 county or township official referred to in this subsection; and

21 (2) the procedures the taxpayer must follow in order to obtain a  
 22 review under this section.

23 (c) In order to obtain a review of an assessment or deduction  
 24 effective for the assessment date to which the notice referred to in  
 25 subsection (b) applies, the taxpayer must file a notice in writing with  
 26 the county or township official referred to in subsection (a) not later  
 27 than forty-five (45) days after the date of the notice referred to in  
 28 subsection (b).

29 (d) A taxpayer may obtain a review by the county board of the  
 30 assessment of the taxpayer's tangible property effective for an  
 31 assessment date for which a notice of assessment is not given as  
 32 described in subsection (b). To obtain the review, the taxpayer must file  
 33 a notice in writing with the township assessor, or the county assessor  
 34 if the township is not served by a township assessor. The right of a  
 35 taxpayer to obtain a review under this subsection for an assessment  
 36 date for which a notice of assessment is not given does not relieve an  
 37 assessing official of the duty to provide the taxpayer with the notice of  
 38 assessment as otherwise required by this article. The notice to obtain  
 39 a review must be filed not later than the later of:

40 (1) May 10 of the year; or

41 (2) ~~forty-five (45)~~ **sixty (60)** days after the date of the tax  
 42 statement mailed by the county treasurer, regardless of whether



- 1 the assessing official changes the taxpayer's assessment.
- 2 (e) A change in an assessment made as a result of a notice for  
3 review filed by a taxpayer under subsection (d) after the time  
4 prescribed in subsection (d) becomes effective for the next assessment  
5 date. A change in an assessment made as a result of a notice for review  
6 filed by a taxpayer under subsection (c) or (d) remains in effect from  
7 the assessment date for which the change is made until the next  
8 assessment date for which the assessment is changed under this article.
- 9 (f) The written notice filed by a taxpayer under subsection (c) or (d)  
10 must include the following information:
- 11 (1) The name of the taxpayer.  
12 (2) The address and parcel or key number of the property.  
13 (3) The address and telephone number of the taxpayer.
- 14 (g) The filing of a notice under subsection (c) or (d):  
15 (1) initiates a review under this section; and  
16 (2) constitutes a request by the taxpayer for a preliminary  
17 informal meeting with the official referred to in subsection (a).
- 18 (h) A county or township official who receives a notice for review  
19 filed by a taxpayer under subsection (c) or (d) shall:
- 20 (1) immediately forward the notice to the county board; and  
21 (2) attempt to hold a preliminary informal meeting with the  
22 taxpayer to resolve as many issues as possible by:
- 23 (A) discussing the specifics of the taxpayer's assessment or  
24 deduction;  
25 (B) reviewing the taxpayer's property record card;  
26 (C) explaining to the taxpayer how the assessment or  
27 deduction was determined;  
28 (D) providing to the taxpayer information about the statutes,  
29 rules, and guidelines that govern the determination of the  
30 assessment or deduction;  
31 (E) noting and considering objections of the taxpayer;  
32 (F) considering all errors alleged by the taxpayer; and  
33 (G) otherwise educating the taxpayer about:  
34 (i) the taxpayer's assessment or deduction;  
35 (ii) the assessment or deduction process; and  
36 (iii) the assessment or deduction appeal process.
- 37 (i) Not later than ten (10) days after the informal preliminary  
38 meeting, the official referred to in subsection (a) shall forward to the  
39 county auditor and the county board the results of the conference on a  
40 form prescribed by the department of local government finance that  
41 must be completed and signed by the taxpayer and the official. The  
42 form must indicate the following:



- 1 (1) If the taxpayer and the official agree on the resolution of all  
 2 assessment or deduction issues in the review, a statement of:  
 3 (A) those issues; and  
 4 (B) the assessed value of the tangible property or the amount  
 5 of the deduction that results from the resolution of those issues  
 6 in the manner agreed to by the taxpayer and the official.
- 7 (2) If the taxpayer and the official do not agree on the resolution  
 8 of all assessment or deduction issues in the review:  
 9 (A) a statement of those issues; and  
 10 (B) the identification of:  
 11 (i) the issues on which the taxpayer and the official agree;  
 12 and  
 13 (ii) the issues on which the taxpayer and the official  
 14 disagree.
- 15 (j) If the county board receives a form referred to in subsection  
 16 (i)(1) before the hearing scheduled under subsection (k):  
 17 (1) the county board shall cancel the hearing;  
 18 (2) the county official referred to in subsection (a) shall give  
 19 notice to the taxpayer, the county board, the county assessor, and  
 20 the county auditor of the assessment or deduction in the amount  
 21 referred to in subsection (i)(1)(B); and  
 22 (3) if the matter in issue is the assessment of tangible property,  
 23 the county board may reserve the right to change the assessment  
 24 under IC 6-1.1-13.
- 25 (k) If:  
 26 (1) subsection (i)(2) applies; or  
 27 (2) the county board does not receive a form referred to in  
 28 subsection (i) not later than one hundred twenty (120) days after  
 29 the date of the notice for review filed by the taxpayer under  
 30 subsection (c) or (d);  
 31 the county board shall hold a hearing on a review under this subsection  
 32 not later than one hundred eighty (180) days after the date of that  
 33 notice. The county board shall, by mail, give at least thirty (30) days  
 34 notice of the date, time, and place fixed for the hearing to the taxpayer  
 35 and the county or township official with whom the taxpayer filed the  
 36 notice for review. The taxpayer and the county or township official  
 37 with whom the taxpayer filed the notice for review are parties to the  
 38 proceeding before the county board. A taxpayer may request a  
 39 continuance of the hearing by filing, at least twenty (20) days before  
 40 the hearing date, a request for continuance with the board and the  
 41 county or township official with evidence supporting a just cause for  
 42 the continuance. The board shall, not later than ten (10) days after the



1 date the request for a continuance is filed, either find that the taxpayer  
 2 has demonstrated a just cause for a continuance and grant the taxpayer  
 3 the continuance, or deny the continuance. A taxpayer may request that  
 4 the board take action without the taxpayer being present and that the  
 5 board make a decision based on the evidence already submitted to the  
 6 board by filing, at least eight (8) days before the hearing date, a request  
 7 with the board and the county or township official. A taxpayer may  
 8 withdraw a petition by filing, at least eight (8) days before the hearing  
 9 date, a notice of withdrawal with the board and the county or township  
 10 official.

11 (l) At the hearing required under subsection (k):

12 (1) the taxpayer may present the taxpayer's reasons for  
 13 disagreement with the assessment or deduction; and

14 (2) the county or township official with whom the taxpayer filed  
 15 the notice for review must present:

16 (A) the basis for the assessment or deduction decision; and

17 (B) the reasons the taxpayer's contentions should be denied.

18 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer  
 19 if the taxpayer or representative fails to appear at the hearing and,  
 20 under subsection (k), the taxpayer's request for continuance is denied,  
 21 or the taxpayer's request for continuance, request for the board to take  
 22 action without the taxpayer being present, or withdrawal is not timely  
 23 filed. A taxpayer may appeal the assessment of the penalty to the  
 24 Indiana board or directly to the tax court. The penalty may not be added  
 25 as an amount owed on the property tax statement under IC 6-1.1-22 or  
 26 IC 6-1.1-22.5.

27 (m) The official referred to in subsection (a) may not require the  
 28 taxpayer to provide documentary evidence at the preliminary informal  
 29 meeting under subsection (h). The county board may not require a  
 30 taxpayer to file documentary evidence or summaries of statements of  
 31 testimonial evidence before the hearing required under subsection (k).  
 32 If the action for which a taxpayer seeks review under this section is the  
 33 assessment of tangible property, the taxpayer is not required to have an  
 34 appraisal of the property in order to do the following:

35 (1) Initiate the review.

36 (2) Prosecute the review.

37 (n) The county board shall prepare a written decision resolving all  
 38 of the issues under review. The county board shall, by mail, give notice  
 39 of its determination not later than one hundred twenty (120) days after  
 40 the hearing under subsection (k) to:

41 (1) the taxpayer;

42 (2) the official referred to in subsection (a);



- 1           (3) the county assessor; and  
 2           (4) the county auditor.  
 3       (o) If the maximum time elapses:  
 4           (1) under subsection (k) for the county board to hold a hearing; or  
 5           (2) under subsection (n) for the county board to give notice of its  
 6           determination;  
 7       the taxpayer may initiate a proceeding for review before the Indiana  
 8       board by taking the action required by section 3 of this chapter at any  
 9       time after the maximum time elapses.  
 10       **(p) Upon receiving a request for a preliminary informal meeting**  
 11       **under subsection (b), the county or township official referred to in**  
 12       **subsection (a) shall notify the county auditor in writing that the**  
 13       **assessment is under appeal. With respect to an appeal of the**  
 14       **assessment of real property or personal property filed after June**  
 15       **30, 2015, the notice must include the appellant's name and address,**  
 16       **the assessed value of the appealed items for the assessment date**  
 17       **immediately preceding the assessment date for which the appeal**  
 18       **was filed, and the assessed value of the appealed items on the most**  
 19       **recent assessment date. The county auditor shall send a copy of the**  
 20       **notice to the fiscal officer of each taxing unit affected by the**  
 21       **appeal, including an affected redevelopment commission**  
 22       **established under IC 36-7. The county auditor shall compile a list**  
 23       **of the fiscal officers that are notified under this subsection and**  
 24       **shall forward the list to the county assessor.**  
 25       SECTION 4. IC 6-1.1-15-10.5 IS ADDED TO THE INDIANA  
 26       CODE AS A NEW SECTION TO READ AS FOLLOWS  
 27       [EFFECTIVE JANUARY 1, 2016]: **Sec. 10.5. (a) As used in this**  
 28       **section, "disputed property tax receipts" means the amount of**  
 29       **property taxes that would be due on the assessed value as**  
 30       **determined by the assessor and the property taxes that would be**  
 31       **due based on the assessed value proposed in the appeal by the**  
 32       **taxpayer.**  
 33       **(b) The taxpayer shall verify in the appeal petition the**  
 34       **maximum amount that constitutes disputed property tax receipts.**  
 35       **(c) If a taxpayer:**  
 36           **(1) appeals an assessment or an increase in an assessment of**  
 37           **real property under this chapter; and**  
 38           **(2) pays property taxes based on the appealed assessment or**  
 39           **increase in an assessment of the real property, rather than**  
 40           **paying property taxes based upon the immediately preceding**  
 41           **year's assessment as permitted by section 10(a)(2) of this**  
 42           **chapter;**





1 the county treasurer shall deposit the disputed property tax  
 2 receipts received from the taxpayer into the county's property tax  
 3 assessment appeals account established under subsection (d).

4 (d) A county treasurer shall establish a separate account known  
 5 as the property tax assessment appeals account to hold disputed  
 6 property tax receipts deposited under subsection (c).

7 (e) Money in a county's property tax assessment appeals  
 8 account may be used only to pay the following:

9 (1) Expenses incurred by the county assessor in defending  
 10 appeals prosecuted under this chapter.

11 (2) Refunds under section 11 of this chapter.

12 SECTION 5. IC 6-1.1-15-11, AS AMENDED BY P.L.141-2009,  
 13 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JANUARY 1, 2016]: Sec. 11. (a) If a review or appeal authorized  
 15 under this chapter results in a reduction of the amount of an assessment  
 16 or if the department of local government finance on its own motion  
 17 reduces an assessment, the taxpayer is entitled to a credit in the amount  
 18 of any overpayment of tax on the next successive tax installment, if  
 19 any, due in that year. After the credit is given, the county auditor shall:

20 (1) determine if a further amount is due the taxpayer; and

21 (2) if a further amount is due the taxpayer, notwithstanding  
 22 IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation  
 23 being required, pay the amount due the taxpayer.

24 **Refunds paid under this section must be paid first from the**  
 25 **property tax assessment appeals account established under section**  
 26 **10.5 of this chapter and from the county general fund only to the**  
 27 **extent that the total amount of refunds due exceeds the balance in**  
 28 **the property tax assessment appeals account.** The county auditor  
 29 shall charge the amount refunded to the taxpayer against the accounts  
 30 of the various taxing units to which the overpayment has been paid.  
 31 The county auditor shall notify the county executive of the payment of  
 32 the amount due.

33 (b) The notice provided under subsection (a) shall be treated as a  
 34 claim by the taxpayer for the amount due referred to in subsection  
 35 (a)(2).

36 SECTION 6. IC 6-1.1-15-19 IS ADDED TO THE INDIANA CODE  
 37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 38 JANUARY 1, 2016]: Sec. 19. (a) **A county assessor shall quarterly**  
 39 **send a notice to the fiscal officer of each taxing unit affected by an**  
 40 **appeal prosecuted under this chapter, including the fiscal officer**  
 41 **of an affected redevelopment commission established under**  
 42 **IC 36-7. The notice must include the following information:**



1           **(1) The date on which a notice for review was filed.**

2           **(2) The name and address of the taxpayer who filed the notice**  
 3           **for review.**

4           **(3) The assessed value for the assessment date the year before**  
 5           **the appeal, and the assessed value on the most recent**  
 6           **assessment date.**

7           **(4) The status of the taxpayer's appeal.**

8           **(b) A notice required by this section may be provided to the**  
 9           **appropriate fiscal officer in an electronic format.**

10          SECTION 7. IC 6-1.1-17-0.5, AS AMENDED BY P.L.137-2012,  
 11          SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12          JANUARY 1, 2016]: Sec. 0.5. (a) For purposes of this section, "net  
 13          assessed value" means assessed value after the application of  
 14          deductions, exemptions, and abatements.

15          (b) The county auditor may exclude and keep separate on the tax  
 16          duplicate for taxes payable in a calendar year the net assessed value of  
 17          tangible property that meets the following conditions:

18               (1) The net assessed value of the property is at least nine percent  
 19               (9%) of the net assessed value of all tangible property subject to  
 20               taxation by a taxing district.

21               (2) The property is or has been part of a bankruptcy estate that is  
 22               subject to protection under the federal bankruptcy code.

23               (3) The owner of the property has discontinued all business  
 24               operations on the property.

25               (4) There is a high probability that the taxpayer will not pay  
 26               property taxes due on the property in the following year.

27          (c) This section does not limit, restrict, or reduce in any way the  
 28          property tax liability on the property.

29          (d) For each taxing district located in the county, the county auditor  
 30          may ~~may~~ **shall** reduce for a calendar year the taxing district's net assessed  
 31          value that is certified to the department of local government finance  
 32          under section 1 of this chapter and used to set tax rates for the taxing  
 33          district for taxes first due and payable in the immediately succeeding  
 34          calendar year **by the amount of disputed assessed value in the taxing**  
 35          **district that is subject to appeal under IC 6-1.1-15, not to exceed**  
 36          **five percent (5%) of the total assessed value for the taxing district.**

37          (e) **In addition to any reductions made under subsection (d),** the  
 38          county auditor may reduce a taxing district's net assessed value under  
 39          this subsection only to enable the taxing district to absorb the effects of  
 40          reduced property tax collections in the immediately succeeding  
 41          calendar year that are expected to result from any or a combination of  
 42          the following:



- 1           ~~(1)~~ **(1)** Successful appeals of the assessed value of property located  
 2           in the taxing district.
- 3           ~~(2)~~ **(1)** Deductions under IC 6-1.1-12-37 and IC 6-1.1-12-37.5 that  
 4           result from the granting of applications for the standard deduction  
 5           for the calendar year under IC 6-1.1-12-37 or IC 6-1.1-12-44 after  
 6           the county auditor certifies net assessed value as described in this  
 7           section.
- 8           ~~(3)~~ **(2)** Deductions that result from the granting of applications for  
 9           deductions for the calendar year under IC 6-1.1-12-44 after the  
 10          county auditor certifies net assessed value as described in this  
 11          section.
- 12          ~~(4)~~ **(3)** Reassessments of real property under IC 6-1.1-4-11.5.  
 13          Not later than December 31 of each year, the county auditor shall send  
 14          a certified statement, under the seal of the board of county  
 15          commissioners, to the fiscal officer of each political subdivision of the  
 16          county and to the department of local government finance. The  
 17          certified statement must list any adjustments to the amount of the  
 18          reduction under **subsection (d) and** this subsection and the information  
 19          submitted under section 1 of this chapter that are necessary. The county  
 20          auditor shall keep separately on the tax duplicate the amount of any  
 21          reductions made under **subsection (d) and** this subsection. The  
 22          maximum amount of the reduction authorized under this subsection is  
 23          determined under subsection ~~(e)~~: **(f)**.
- 24          ~~(e)~~ **(f)** The amount of the reduction in a taxing district's net assessed  
 25          value for a calendar year under subsection ~~(d)~~ **(e)** may not exceed two  
 26          percent (2%) of the net assessed value of tangible property subject to  
 27          assessment in the taxing district in that calendar year.
- 28          ~~(f)~~ **(g)** The amount of a reduction under subsection (d) **or** **(e)** may  
 29          not be offered in a proceeding before the:
- 30                  (1) county property tax assessment board of appeals;  
 31                  (2) Indiana board; or  
 32                  (3) Indiana tax court;
- 33          as evidence that a particular parcel has been improperly assessed.
- 34          SECTION 8. IC 6-1.1-17-1, AS AMENDED BY P.L.137-2012,  
 35          SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36          JANUARY 1, 2016]: Sec. 1. (a) On or before August 1 of each year,  
 37          the county auditor shall send a certified statement, under the seal of the  
 38          board of county commissioners, to the fiscal officer of each political  
 39          subdivision of the county and the department of local government  
 40          finance. The statement must contain:
- 41                  (1) information concerning the assessed valuation in the political  
 42                  subdivision for the next calendar year;



- 1 (2) an estimate of the taxes to be distributed to the political  
 2 subdivision during the last six (6) months of the current calendar  
 3 year;  
 4 (3) the current assessed valuation as shown on the abstract of  
 5 charges;  
 6 (4) the average growth in assessed valuation in the political  
 7 subdivision over the preceding three (3) budget years, adjusted  
 8 according to procedures established by the department of local  
 9 government finance to account for reassessment under  
 10 IC 6-1.1-4-4 or IC 6-1.1-4-4.2;  
 11 (5) the amount of the political subdivision's net assessed valuation  
 12 reduction determined under section 0.5(d) **and 0.5(e)** of this  
 13 chapter;  
 14 (6) for counties with taxing units that cross into or intersect with  
 15 other counties, the assessed valuation as shown on the most  
 16 current abstract of property; and  
 17 (7) any other information at the disposal of the county auditor that  
 18 might affect the assessed value used in the budget adoption  
 19 process.
- 20 (b) The estimate of taxes to be distributed shall be based on:  
 21 (1) the abstract of taxes levied and collectible for the current  
 22 calendar year, less any taxes previously distributed for the  
 23 calendar year; and  
 24 (2) any other information at the disposal of the county auditor  
 25 which might affect the estimate.
- 26 (c) The fiscal officer of each political subdivision shall present the  
 27 county auditor's statement to the proper officers of the political  
 28 subdivision.
- 29 (d) Subject to subsection (e), after the county auditor sends a  
 30 certified statement under subsection (a) or an amended certified  
 31 statement under this subsection with respect to a political subdivision  
 32 and before the department of local government finance certifies its  
 33 action with respect to the political subdivision under section 16(f) of  
 34 this chapter, the county auditor may amend the information concerning  
 35 assessed valuation included in the earlier certified statement. The  
 36 county auditor shall send a certified statement amended under this  
 37 subsection, under the seal of the board of county commissioners, to:  
 38 (1) the fiscal officer of each political subdivision affected by the  
 39 amendment; and  
 40 (2) the department of local government finance.
- 41 (e) Except as provided in subsection (f), before the county auditor  
 42 makes an amendment under subsection (d), the county auditor must



1 provide an opportunity for public comment on the proposed  
 2 amendment at a public hearing. The county auditor must give notice of  
 3 the hearing under IC 5-3-1. If the county auditor makes the amendment  
 4 as a result of information provided to the county auditor by an assessor,  
 5 the county auditor shall give notice of the public hearing to the  
 6 assessor.

7 (f) The county auditor is not required to hold a public hearing under  
 8 subsection (e) if:

- 9 (1) the amendment under subsection (d) is proposed to correct a  
 10 mathematical error made in the determination of the amount of  
 11 assessed valuation included in the earlier certified statement;
- 12 (2) the amendment under subsection (d) is proposed to add to the  
 13 amount of assessed valuation included in the earlier certified  
 14 statement assessed valuation of omitted property discovered after  
 15 the county auditor sent the earlier certified statement; or
- 16 (3) the county auditor determines that the amendment under  
 17 subsection (d) will not result in an increase in the tax rate or tax  
 18 rates of the political subdivision.

19 SECTION 9. IC 6-1.1-17-8.5, AS AMENDED BY P.L.137-2012,  
 20 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JANUARY 1, 2016]: Sec. 8.5. (a) If a county auditor reduces a taxing  
 22 unit's net assessed valuation under section 0.5(d) **or 0.5(e)** of this  
 23 chapter, the department of local government finance shall, in the  
 24 manner prescribed in section 16 of this chapter, review the budget, tax  
 25 rate, and tax levy of the taxing unit.

26 (b) The county auditor may appeal to the department of local  
 27 government finance to reduce a taxing unit's net assessed valuation by  
 28 an amount that exceeds the limits set forth in section ~~0.5(e)~~ **0.5(f)** of  
 29 this chapter. The department of local government finance:

- 30 (1) may require the county auditor to submit supporting  
 31 information with the county auditor's appeal;
- 32 (2) shall consider the appeal at the time of the review required by  
 33 subsection (a); and
- 34 (3) may approve, modify and approve, or reject the amount of the  
 35 reduction sought in the appeal.



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1603, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 6, line 21, delete "appeal." and insert "**appeal, including an affected redevelopment commission established under IC 36-7.**".

Page 6, line 23, delete "A fiscal officer receiving notice of the appeal".

Page 6, delete lines 24 through 42.

Delete pages 7 through 8.

Page 9, delete lines 1 through 15.

Page 9, line 19, after "of" insert "**property taxes that would be due on the assessed value as determined by the assessor and the property taxes that would be due based on the assessed value proposed in the appeal by the taxpayer.**

**(b) The taxpayer shall verify in the appeal petition the maximum amount that constitutes disputed property tax receipts.**".

Page 9, delete lines 20 through 24.

Page 9, line 25, delete "(b)" and insert "(c)".

Page 9, line 35, delete "(c)." and insert "(d)".

Page 9, line 36, delete "(c)" and insert "(d)".

Page 9, line 38, delete "(b)." and insert "(c)".

Page 9, line 39, delete "(d)" and insert "(e)".

Page 10, line 30, delete "chapter." and insert "**chapter, including the fiscal officer of an affected redevelopment commission established under IC 36-7.**".

Page 11, line 24, after "IC 6-1.1-15" delete "." and insert ", **not to exceed five percent (5%) of the total assessed value for the taxing district.**".

Page 12, line 6, after "reduction under" insert "**subsection (d) and**".

Page 12, line 9, after "under" insert "**subsection (d) and**".

Page 14, delete lines 24 through 42.

Delete pages 15 through 20.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1603 as introduced.)

BROWN T

Committee Vote: yeas 22, nays 0.

HB 1603—LS 7061/DI 92

