

# SENATE BILL No. 30

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-15-17.3.

**Synopsis:** Various property tax matters. Provides that an individual who is certified as a level one or level two assessor-appraiser may serve as a tax representative of a taxpayer before the county property tax assessment board of appeals, if authorized by the taxpayer on a form submitted with the taxpayer's notice to initiate an appeal. Provides that an individual who is certified as a level three assessor-appraiser may serve as a tax representative of a taxpayer before the county property tax assessment board of appeals or the Indiana board.

**Effective:** July 1, 2021.

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## Niemeyer

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January 4, 2021, read first time and referred to Committee on Local Government.

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First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

## SENATE BILL No. 30

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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 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017,  
2 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2021]: Sec. 17.3. (a) As used in this section, "tax official"  
4 means:  
5 (1) a township assessor;  
6 (2) a county assessor;  
7 (3) a county auditor;  
8 (4) a county treasurer;  
9 (5) a member of a county board; or  
10 (6) any employee, contract employee, or independent contractor  
11 of an individual described in subdivisions (1) through (5).  
12 (b) Except as provided in subsection (c), a tax official in a county  
13 may not serve as a tax representative of any taxpayer with respect to  
14 property subject to property taxes in the county before the county board  
15 of that county or the Indiana board. The prohibition under this  
16 subsection applies regardless of whether or not the individual receives  
17 any compensation for the representation or assistance.



- 1 (c) Subsection (b) does not:  
 2 (1) prohibit a contract employee or independent contractor of a  
 3 tax official from serving as a tax representative before the county  
 4 board or Indiana board for a taxpayer with respect to property  
 5 subject to property taxes in the county unless the contract  
 6 employee or independent contractor personally and substantially  
 7 participated in the assessment of the property; or  
 8 (2) prohibit an individual from appearing before the county board  
 9 or Indiana board regarding property owned by the individual.
- 10 (d) An individual who is a former county assessor, former township  
 11 assessor, former employee or contract employee of a county assessor  
 12 or township assessor, or an independent contractor formerly employed  
 13 by a county assessor or township assessor may not serve as a tax  
 14 representative for or otherwise assist another person in an assessment  
 15 appeal before a county board or the Indiana board if:  
 16 (1) the appeal involves the assessment of property located in:  
 17 (A) the county in which the individual was the county assessor  
 18 or was an employee, contract employee, or independent  
 19 contractor of the county assessor; or  
 20 (B) the township in which the individual was the township  
 21 assessor or was an employee, contract employee, or  
 22 independent contractor of the township assessor; and  
 23 (2) while the individual was the county assessor or township  
 24 assessor, was employed by or a contract employee of the county  
 25 assessor or the township assessor, or was an independent  
 26 contractor for the county assessor or the township assessor, the  
 27 individual personally and substantially participated in the  
 28 assessment of the property.
- 29 The prohibition under this subsection applies regardless of whether the  
 30 individual receives any compensation for the representation or  
 31 assistance. However, this subsection does not prohibit an individual  
 32 from appearing before the Indiana board or county board regarding  
 33 property owned by the individual.
- 34 (e) The department shall prepare and make available to taxpayers a  
 35 power of attorney form that allows the owner of property that is the  
 36 subject of an appeal under this article to appoint a relative (as defined  
 37 in IC 2-2.2-1-17) for specific assessment years to represent the owner  
 38 concerning the appeal before the county board or the department of  
 39 local government finance. A relative who is appointed by the owner of  
 40 the property under this subsection:  
 41 (1) may represent the owner before the county board or the  
 42 department of local government finance but not the Indiana board



1 concerning the appeal; and

2 (2) is not required to be certified as a tax representative in order  
3 to represent the owner concerning the appeal.

4 **(f) Notwithstanding any other law, but subject to subsections (b)**  
5 **and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax**  
6 **representative of any taxpayer concerning property subject to**  
7 **property taxes in the county:**

8 **(1) before the county board of that county, if:**

9 **(A) the individual is certified as a level one or level two**  
10 **assessor-appraiser under IC 6-1.1-35.5; and**

11 **(B) the taxpayer authorizes the individual to serve as the**  
12 **taxpayer's tax representative on a form that is:**

13 **(i) prepared by the department of local government**  
14 **finance; and**

15 **(ii) submitted with the taxpayer's notice to initiate an**  
16 **appeal; or**

17 **(2) before the county board of that county or the Indiana**  
18 **board, if the individual is certified as a level three**  
19 **assessor-appraiser under IC 6-1.1-35.5.**

