

# SENATE BILL No. 118

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## DIGEST OF INTRODUCED BILL

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

**Synopsis:** Property tax appeals. Provides that affected taxing units are entitled to notice of a property tax assessment appeal.

**Effective:** January 1, 2016.

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## Kruse

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January 6, 2015, read first time and referred to Committee on Local Government.

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First Regular Session 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.

## SENATE BILL No. 118

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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 6-1.1-15-1, 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



- 1 of:
- 2 (1) the opportunity for a review under this section, including a
- 3 preliminary informal meeting under subsection (h)(2) with the
- 4 county or township official referred to in this subsection; and
- 5 (2) the procedures the taxpayer must follow in order to obtain a
- 6 review under this section.
- 7 (c) In order to obtain a review of an assessment or deduction
- 8 effective for the assessment date to which the notice referred to in
- 9 subsection (b) applies, the taxpayer must file a notice in writing with
- 10 the county or township official referred to in subsection (a) not later
- 11 than forty-five (45) days after the date of the notice referred to in
- 12 subsection (b).
- 13 (d) A taxpayer may obtain a review by the county board of the
- 14 assessment of the taxpayer's tangible property effective for an
- 15 assessment date for which a notice of assessment is not given as
- 16 described in subsection (b). To obtain the review, the taxpayer must file
- 17 a notice in writing with the township assessor, or the county assessor
- 18 if the township is not served by a township assessor. The right of a
- 19 taxpayer to obtain a review under this subsection for an assessment
- 20 date for which a notice of assessment is not given does not relieve an
- 21 assessing official of the duty to provide the taxpayer with the notice of
- 22 assessment as otherwise required by this article. The notice to obtain
- 23 a review must be filed not later than the later of:
- 24 (1) May 10 of the year; or
- 25 (2) forty-five (45) days after the date of the tax statement mailed
- 26 by the county treasurer, regardless of whether the assessing
- 27 official changes the taxpayer's assessment.
- 28 (e) A change in an assessment made as a result of a notice for
- 29 review filed by a taxpayer under subsection (d) after the time
- 30 prescribed in subsection (d) becomes effective for the next assessment
- 31 date. A change in an assessment made as a result of a notice for review
- 32 filed by a taxpayer under subsection (c) or (d) remains in effect from
- 33 the assessment date for which the change is made until the next
- 34 assessment date for which the assessment is changed under this article.
- 35 (f) The written notice filed by a taxpayer under subsection (c) or (d)
- 36 must include the following information:
- 37 (1) The name of the taxpayer.
- 38 (2) The address and parcel or key number of the property.
- 39 (3) The address and telephone number of the taxpayer.
- 40 (g) The filing of a notice under subsection (c) or (d):
- 41 (1) initiates a review under this section; and
- 42 (2) constitutes a request by the taxpayer for a preliminary



- 1 informal meeting with the official referred to in subsection (a).  
 2 (h) A county or township official who receives a notice for review  
 3 filed by a taxpayer under subsection (c) or (d) shall:  
 4 (1) immediately forward the notice to the county board; and  
 5 (2) attempt to hold a preliminary informal meeting with the  
 6 taxpayer to resolve as many issues as possible by:  
 7 (A) discussing the specifics of the taxpayer's assessment or  
 8 deduction;  
 9 (B) reviewing the taxpayer's property record card;  
 10 (C) explaining to the taxpayer how the assessment or  
 11 deduction was determined;  
 12 (D) providing to the taxpayer information about the statutes,  
 13 rules, and guidelines that govern the determination of the  
 14 assessment or deduction;  
 15 (E) noting and considering objections of the taxpayer;  
 16 (F) considering all errors alleged by the taxpayer; and  
 17 (G) otherwise educating the taxpayer about:  
 18 (i) the taxpayer's assessment or deduction;  
 19 (ii) the assessment or deduction process; and  
 20 (iii) the assessment or deduction appeal process.

21 **In addition, the county or township official shall send a notice to**  
 22 **the fiscal officer of each taxing unit in which the property for**  
 23 **which a notice for review has been filed is located. The notice must**  
 24 **include the taxpayer's name and address, the assessed value for the**  
 25 **assessment date the year before the appeal, and the assessed value**  
 26 **on the most recent assessment date. The county assessor shall**  
 27 **compile a list of all taxing units that must be notified under this**  
 28 **subsection and shall forward the list and the information included**  
 29 **on the notice to the Indiana board with any petition for review filed**  
 30 **under section 3 of this chapter.**

31 (i) Not later than ten (10) days after the informal preliminary  
 32 meeting, the official referred to in subsection (a) shall forward to the  
 33 county auditor and the county board the results of the conference on a  
 34 form prescribed by the department of local government finance that  
 35 must be completed and signed by the taxpayer and the official. The  
 36 form must indicate the following:

- 37 (1) If the taxpayer and the official agree on the resolution of all  
 38 assessment or deduction issues in the review, a statement of:  
 39 (A) those issues; and  
 40 (B) the assessed value of the tangible property or the amount  
 41 of the deduction that results from the resolution of those issues  
 42 in the manner agreed to by the taxpayer and the official.



1 (2) If the taxpayer and the official do not agree on the resolution  
2 of all assessment or deduction issues in the review:

3 (A) a statement of those issues; and

4 (B) the identification of:

5 (i) the issues on which the taxpayer and the official agree;  
6 and

7 (ii) the issues on which the taxpayer and the official  
8 disagree.

9 (j) If the county board receives a form referred to in subsection  
10 (i)(1) before the hearing scheduled under subsection (k):

11 (1) the county board shall cancel the hearing;

12 (2) the county official referred to in subsection (a) shall give  
13 notice to the taxpayer, the county board, the county assessor, and  
14 the county auditor of the assessment or deduction in the amount  
15 referred to in subsection (i)(1)(B); and

16 (3) if the matter in issue is the assessment of tangible property,  
17 the county board may reserve the right to change the assessment  
18 under IC 6-1.1-13.

19 (k) If:

20 (1) subsection (i)(2) applies; or

21 (2) the county board does not receive a form referred to in  
22 subsection (i) not later than one hundred twenty (120) days after  
23 the date of the notice for review filed by the taxpayer under  
24 subsection (c) or (d);

25 the county board shall hold a hearing on a review under this subsection  
26 not later than one hundred eighty (180) days after the date of that  
27 notice. The county board shall, by mail, give at least thirty (30) days  
28 notice of the date, time, and place fixed for the hearing to the taxpayer  
29 and the county or township official with whom the taxpayer filed the  
30 notice for review. The taxpayer and the county or township official  
31 with whom the taxpayer filed the notice for review are parties to the  
32 proceeding before the county board. A taxpayer may request a  
33 continuance of the hearing by filing, at least twenty (20) days before  
34 the hearing date, a request for continuance with the board and the  
35 county or township official with evidence supporting a just cause for  
36 the continuance. The board shall, not later than ten (10) days after the  
37 date the request for a continuance is filed, either find that the taxpayer  
38 has demonstrated a just cause for a continuance and grant the taxpayer  
39 the continuance, or deny the continuance. A taxpayer may request that  
40 the board take action without the taxpayer being present and that the  
41 board make a decision based on the evidence already submitted to the  
42 board by filing, at least eight (8) days before the hearing date, a request



1 with the board and the county or township official. A taxpayer may  
 2 withdraw a petition by filing, at least eight (8) days before the hearing  
 3 date, a notice of withdrawal with the board and the county or township  
 4 official.

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

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

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

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

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

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

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

29 (1) Initiate the review.

30 (2) Prosecute the review.

31 (n) The county board shall prepare a written decision resolving all  
 32 of the issues under review. The county board shall, by mail, give notice  
 33 of its determination not later than one hundred twenty (120) days after  
 34 the hearing under subsection (k) to the taxpayer, the official referred to  
 35 in subsection (a), the county assessor, and the county auditor.

36 (o) If the maximum time elapses:

37 (1) under subsection (k) for the county board to hold a hearing; or

38 (2) under subsection (n) for the county board to give notice of its  
 39 determination;

40 the taxpayer may initiate a proceeding for review before the Indiana  
 41 board by taking the action required by section 3 of this chapter at any  
 42 time after the maximum time elapses.



1 SECTION 2. IC 6-1.1-15-4, AS AMENDED BY P.L.91-2014,  
 2 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JANUARY 1, 2016]: Sec. 4. (a) After receiving a petition for review  
 4 which is filed under section 3 of this chapter, the Indiana board shall  
 5 conduct a hearing at its earliest opportunity. The Indiana board may  
 6 correct any errors that may have been made and adjust the assessment  
 7 or exemption in accordance with the correction.

8 (b) If the Indiana board conducts a site inspection of the property as  
 9 part of its review of the petition, the Indiana board shall give notice to  
 10 all parties of the date and time of the site inspection. The Indiana board  
 11 is not required to assess the property in question. The Indiana board  
 12 shall give notice of the date fixed for the hearing, by mail, to:

- 13 (1) the taxpayer; ~~and to~~  
 14 (2) the county assessor; and  
 15 (3) **the fiscal officer of each taxing unit identified on the list**  
 16 **compiled by the county assessor under section 1(h) of this**  
 17 **chapter.**

18 The Indiana board shall give these notices at least thirty (30) days  
 19 before the day fixed for the hearing unless the parties agree to a shorter  
 20 period. With respect to a petition for review filed by a county assessor,  
 21 the county board that made the determination under review under this  
 22 section may file an amicus curiae brief in the review proceeding under  
 23 this section. The expenses incurred by the county board in filing the  
 24 amicus curiae brief shall be paid from the property reassessment fund  
 25 under IC 6-1.1-4-27.5. The executive of a taxing unit may file an  
 26 amicus curiae brief in the review proceeding under this section if the  
 27 property whose assessment or exemption is under appeal is subject to  
 28 assessment by that taxing unit.

29 (c) If a petition for review does not comply with the Indiana board's  
 30 instructions for completing the form prescribed under section 3 of this  
 31 chapter, the Indiana board shall return the petition to the petitioner and  
 32 include a notice describing the defect in the petition. The petitioner  
 33 then has thirty (30) days from the date on the notice to cure the defect  
 34 and file a corrected petition. The Indiana board shall deny a corrected  
 35 petition for review if it does not substantially comply with the Indiana  
 36 board's instructions for completing the form prescribed under section  
 37 3 of this chapter.

38 (d) After the hearing, the Indiana board shall give the taxpayer, the  
 39 county assessor, and any entity that filed an amicus curiae brief:

- 40 (1) notice, by mail, of its final determination; and  
 41 (2) for parties entitled to appeal the final determination, notice of  
 42 the procedures they must follow in order to obtain court review



- 1 under section 5 of this chapter.
- 2 (e) Except as provided in subsection (f), the Indiana board shall  
3 conduct a hearing not later than nine (9) months after a petition in  
4 proper form is filed with the Indiana board, excluding any time due to  
5 a delay reasonably caused by the petitioner.
- 6 (f) With respect to an appeal of a real property assessment that takes  
7 effect on the assessment date on which a reassessment of real property  
8 takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board  
9 shall conduct a hearing not later than one (1) year after a petition in  
10 proper form is filed with the Indiana board, excluding any time due to  
11 a delay reasonably caused by the petitioner.
- 12 (g) Except as provided in subsection (h), the Indiana board shall  
13 make a determination not later than the later of:
- 14 (1) ninety (90) days after the hearing; or  
15 (2) the date set in an extension order issued by the Indiana board.
- 16 (h) With respect to an appeal of a real property assessment that  
17 takes effect on the assessment date on which a reassessment of real  
18 property takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana  
19 board shall make a determination not later than the later of:
- 20 (1) one hundred eighty (180) days after the hearing; or  
21 (2) the date set in an extension order issued by the Indiana board.
- 22 (i) The Indiana board may not extend the final determination date  
23 under subsection (g) or (h) by more than one hundred eighty (180)  
24 days. If the Indiana board fails to make a final determination within the  
25 time allowed by this section, the entity that initiated the petition may:
- 26 (1) take no action and wait for the Indiana board to make a final  
27 determination; or  
28 (2) petition for judicial review under section 5 of this chapter.
- 29 (j) A final determination must include separately stated findings of  
30 fact for all aspects of the determination. Findings of ultimate fact must  
31 be accompanied by a concise statement of the underlying basic facts of  
32 record to support the findings. Findings must be based exclusively  
33 upon the evidence on the record in the proceeding and on matters  
34 officially noticed in the proceeding. Findings must be based upon a  
35 preponderance of the evidence.
- 36 (k) The Indiana board may limit the scope of the appeal to the issues  
37 raised in the petition and the evaluation of the evidence presented to  
38 the county board in support of those issues only if all parties  
39 participating in the hearing required under subsection (a) agree to the  
40 limitation. A party participating in the hearing required under  
41 subsection (a) is entitled to introduce evidence that is otherwise proper  
42 and admissible without regard to whether that evidence has previously





1       been introduced at a hearing before the county board.

2       (l) The Indiana board may require the parties to the appeal:

3           (1) to file not more than five (5) business days before the date of  
4           the hearing required under subsection (a) documentary evidence  
5           or summaries of statements of testimonial evidence; and

6           (2) to file not more than fifteen (15) business days before the date  
7           of the hearing required under subsection (a) lists of witnesses and  
8           exhibits to be introduced at the hearing.

9       (m) A party to a proceeding before the Indiana board shall provide  
10       to all other parties to the proceeding the information described in  
11       subsection (l) if the other party requests the information in writing at  
12       least ten (10) days before the deadline for filing of the information  
13       under subsection (l).

14       (n) The Indiana board may base its final determination on a  
15       stipulation between the respondent and the petitioner. If the final  
16       determination is based on a stipulated assessed valuation of tangible  
17       property, the Indiana board may order the placement of a notation on  
18       the permanent assessment record of the tangible property that the  
19       assessed valuation was determined by stipulation. The Indiana board  
20       may:

21           (1) order that a final determination under this subsection has no  
22           precedential value; or

23           (2) specify a limited precedential value of a final determination  
24           under this subsection.

25       (o) If a party to a proceeding, or a party's authorized representative,  
26       elects to receive any notice under this section by electronic mail, the  
27       notice is considered effective in the same manner as if the notice had  
28       been sent by United States mail, with postage prepaid, to the party's or  
29       representative's mailing address of record.

