



January 23, 2015

SENATE BILL No. 118

DIGEST OF SB 118 (Updated January 21, 2015 4:24 pm - DI 87)

Citations Affected: IC 6-1.1.

Synopsis: Property tax appeals. Requires the county assessor, with regard to each notice filed of a property tax assessment appeal of commercial or industrial property, to do the following: (1) Make a list of affected taxing units and information about the taxpayer and the property's assessed value. (2) Make the information available for the inspection of the fiscal officer of each of the affected taxing units.

Effective: January 1, 2016.

Kruse, Head, Broden

January 6, 2015, read first time and referred to Committee on Local Government.
January 22, 2015, amended, reported favorably — Do Pass.

SB 118—LS 6503/DI 92



January 23, 2015

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

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

SB 118—LS 6503/DI 92



- 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 **(i) This subsection applies only to a notice for review filed under**
 22 **this section or section 3 of this chapter for property classified as**
 23 **commercial or industrial under the rules of the department of local**
 24 **government finance. In addition to satisfying the requirements of**
 25 **subsection (h), the county assessor shall compile a list of the**
 26 **following information regarding each notice of review filed:**
 27 (1) A list of all taxing units in which the commercial or
 28 industrial property is located.
 29 (2) The following information:
 30 (A) The taxpayer's name and address.
 31 (B) The assessed value of the property for the assessment
 32 date the year before the appeal.
 33 The county assessor shall make the list of information in
 34 subdivisions (1) and (2) available for the inspection of the fiscal
 35 officer of each taxing unit on the list described in subdivision (1).
 36 The information shall be made available in paper or electronic
 37 form. The county assessor shall, not later than the fifteenth day of
 38 each month, update the list of information in subdivisions (1) and
 39 (2) to include the information regarding notices of review that were
 40 filed during the preceding month. A taxing unit that is included on
 41 the list under subdivision (1) is not a party to the review. Any
 42 defect, inaccuracy, or omission by the county assessor in compiling



1 **the information required under this subsection does not affect the**
 2 **validity of the review or delay the review.**

3 ~~(i)~~ **(j)** Not later than ten (10) days after the informal preliminary
 4 meeting, the official referred to in subsection (a) shall forward to the
 5 county auditor and the county board the results of the conference on a
 6 form prescribed by the department of local government finance that
 7 must be completed and signed by the taxpayer and the official. The
 8 form must indicate the following:

9 (1) If the taxpayer and the official agree on the resolution of all
 10 assessment or deduction issues in the review, a statement of:

11 (A) those issues; and

12 (B) the assessed value of the tangible property or the amount
 13 of the deduction that results from the resolution of those issues
 14 in the manner agreed to by the taxpayer and the official.

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

17 (A) a statement of those issues; and

18 (B) the identification of:

19 (i) the issues on which the taxpayer and the official agree;
 20 and

21 (ii) the issues on which the taxpayer and the official
 22 disagree.

23 ~~(j)~~ **(k)** If the county board receives a form referred to in subsection
 24 ~~(i)~~~~(j)~~**(1)** before the hearing scheduled under subsection ~~(k)~~: **(l)**:

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

26 (2) the county official referred to in subsection (a) shall give
 27 notice to the taxpayer, the county board, the county assessor, and
 28 the county auditor of the assessment or deduction in the amount
 29 referred to in subsection ~~(i)~~~~(j)~~~~(B)~~; **(j)****(1)****(B)**; and

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

33 ~~(k)~~ **(l)** If:

34 (1) subsection ~~(i)~~~~(2)~~ **(j)****(2)** applies; or

35 (2) the county board does not receive a form referred to in
 36 subsection ~~(i)~~ **(j)** not later than one hundred twenty (120) days
 37 after the date of the notice for review filed by the taxpayer under
 38 subsection (c) or (d);

39 the county board shall hold a hearing on a review under this subsection
 40 not later than one hundred eighty (180) days after the date of that
 41 notice. The county board shall, by mail, give at least thirty (30) days
 42 notice of the date, time, and place fixed for the hearing to the taxpayer



1 and the county or township official with whom the taxpayer filed the
 2 notice for review. The taxpayer and the county or township official
 3 with whom the taxpayer filed the notice for review are parties to the
 4 proceeding before the county board. A taxpayer may request a
 5 continuance of the hearing by filing, at least twenty (20) days before
 6 the hearing date, a request for continuance with the board and the
 7 county or township official with evidence supporting a just cause for
 8 the continuance. The board shall, not later than ten (10) days after the
 9 date the request for a continuance is filed, either find that the taxpayer
 10 has demonstrated a just cause for a continuance and grant the taxpayer
 11 the continuance, or deny the continuance. A taxpayer may request that
 12 the board take action without the taxpayer being present and that the
 13 board make a decision based on the evidence already submitted to the
 14 board by filing, at least eight (8) days before the hearing date, a request
 15 with the board and the county or township official. A taxpayer may
 16 withdraw a petition by filing, at least eight (8) days before the hearing
 17 date, a notice of withdrawal with the board and the county or township
 18 official.

19 ~~(h)~~ **(m)** At the hearing required under subsection ~~(k)~~: **(l)**:

- 20 (1) the taxpayer may present the taxpayer's reasons for
 21 disagreement with the assessment or deduction; and
 22 (2) the county or township official with whom the taxpayer filed
 23 the notice for review must present:
 24 (A) the basis for the assessment or deduction decision; and
 25 (B) the reasons the taxpayer's contentions should be denied.

26 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
 27 if the taxpayer or representative fails to appear at the hearing and,
 28 under subsection ~~(k)~~: **(l)**, the taxpayer's request for continuance is
 29 denied, or the taxpayer's request for continuance, request for the board
 30 to take action without the taxpayer being present, or withdrawal is not
 31 timely filed. A taxpayer may appeal the assessment of the penalty to the
 32 Indiana board or directly to the tax court. The penalty may not be added
 33 as an amount owed on the property tax statement under IC 6-1.1-22 or
 34 IC 6-1.1-22.5.

35 ~~(m)~~ **(n)** The official referred to in subsection (a) may not require the
 36 taxpayer to provide documentary evidence at the preliminary informal
 37 meeting under subsection (h). The county board may not require a
 38 taxpayer to file documentary evidence or summaries of statements of
 39 testimonial evidence before the hearing required under subsection ~~(k)~~:
 40 **(l)**. If the action for which a taxpayer seeks review under this section is
 41 the assessment of tangible property, the taxpayer is not required to have
 42 an appraisal of the property in order to do the following:



- 1 (1) Initiate the review.
2 (2) Prosecute the review.
3 ~~(n)~~ (o) The county board shall prepare a written decision resolving
4 all of the issues under review. The county board shall, by mail, give
5 notice of its determination not later than one hundred twenty (120) days
6 after the hearing under subsection ~~(k)~~ (l) to the taxpayer, the official
7 referred to in subsection (a), the county assessor, and the county
8 auditor.
9 ~~(o)~~ (p) If the maximum time elapses:
10 (1) under subsection ~~(k)~~ (l) for the county board to hold a hearing;
11 or
12 (2) under subsection ~~(n)~~ (o) for the county board to give notice of
13 its determination;
14 the taxpayer may initiate a proceeding for review before the Indiana
15 board by taking the action required by section 3 of this chapter at any
16 time after the maximum time elapses.



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 118, 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:

Page 3, delete lines 21 through 30, begin a new paragraph and insert:

"(i) This subsection applies only to a notice for review filed under this section or section 3 of this chapter for property classified as commercial or industrial under the rules of the department of local government finance. In addition to satisfying the requirements of subsection (h), the county assessor shall compile a list of the following information regarding each notice of review filed:

- (1) A list of all taxing units in which the commercial or industrial property is located.**
- (2) The following information:**
 - (A) The taxpayer's name and address.**
 - (B) The assessed value of the property for the assessment date the year before the appeal.**

The county assessor shall make the list of information in subdivisions (1) and (2) available for the inspection of the fiscal officer of each taxing unit on the list described in subdivision (1). The information shall be made available in paper or electronic form. The county assessor shall, not later than the fifteenth day of each month, update the list of information in subdivisions (1) and (2) to include the information regarding notices of review that were filed during the preceding month. A taxing unit that is included on the list under subdivision (1) is not a party to the review. Any defect, inaccuracy, or omission by the county assessor in compiling the information required under this subsection does not affect the validity of the review or delay the review."

Page 3, line 31, strike "(i)" and insert "(j)".

Page 4, line 9, strike "(j)" and insert "(k)".

Page 4, line 10, strike "(i)(1)" and insert "(j)(1)".

Page 4, line 10, strike "(k):" and insert "(l):".

Page 4, line 15, strike "(i)(1)(B);" and insert "(j)(1)(B);".

Page 4, line 19, strike "(k)" and insert "(l)".

Page 4, line 20, strike "(i)(2)" and insert "(j)(2)".

Page 4, line 22, strike "(i)" and insert "(j)".

Page 5, line 5, strike "(l)" and insert "(m)".

Page 5, line 5, strike "(k):" and insert "(l):".

SB 118—LS 6503/DI 92



Page 5, line 14, strike "(k)," and insert "**(l)**".
Page 5, line 21, strike "(m)" and insert "**(n)**".
Page 5, line 25, strike "(k)." and insert "**(l)**".
Page 5, line 31, strike "(n)" and insert "**(o)**".
Page 5, line 34, strike "(k)" and insert "**(l)**".
Page 5, line 36, strike "(o)" and insert "**(p)**".
Page 5, line 37, strike "(k)" and insert "**(l)**".
Page 5, line 38, strike "(n)" and insert "**(o)**".
Delete pages 6 through 8.

and when so amended that said bill do pass.

(Reference is to SB 118 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 9, Nays 0.

