

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 2016 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 386

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-3-17, AS AMENDED BY P.L.111-2014, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) On or before June 1 of each year, each township assessor (if any) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the township assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1 of each year, ~~that ends before January 1, 2017, and on or before June 15 of each year that begins after December 31, 2016,~~ each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 2. IC 6-1.1-4-4.5, AS AMENDED BY P.L.180-2016, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018]: Sec. 4.5. (a) The department of local government finance shall adopt rules establishing a system for annually adjusting the assessed value of real property to account for changes in value in those years since a reassessment under section 4 or 4.2 of this chapter



for the property last took effect.

(b) Subject to subsection (e), the system must be applied to adjust assessed values beginning with the 2006 assessment date and each year thereafter that is not a year in which a reassessment under section 4 or 4.2 of this chapter for the property becomes effective.

(c) The rules adopted under subsection (a) must include the following characteristics in the system:

- (1) Promote uniform and equal assessment of real property within and across classifications.
- (2) Require that assessing officials:
 - (A) reevaluate the factors that affect value;
 - (B) express the interactions of those factors mathematically;
 - (C) use mass appraisal techniques to estimate updated property values within statistical measures of accuracy; and
 - (D) provide notice to taxpayers of an assessment increase that results from the application of annual adjustments.
- (3) Prescribe procedures that permit the application of the adjustment percentages in an efficient manner by assessing officials.

(d) The department of local government finance must review and certify each annual adjustment determined under this section.

(e) In making the annual determination of the base rate to satisfy the requirement for an annual adjustment under subsection (c) for the January 1, 2016, assessment date and each assessment date thereafter, the department of local government finance shall **not later than March 1 of each year** determine the base rate using the methodology reflected in Table 2-18 of Book 1, Chapter 2 of the department of local government finance's Real Property Assessment Guidelines (as in effect on January 1, 2005), except that the department shall adjust the methodology as follows:

- (1) Use a six (6) year rolling average adjusted under subdivision (3) instead of a four (4) year rolling average.
- (2) Use the data from the six (6) most recent years preceding the year in which the assessment date occurs for which data is available, before one (1) of those six (6) years is eliminated under subdivision (3) when determining the rolling average.
- (3) Eliminate in the calculation of the rolling average the year among the six (6) years for which the highest market value in use of agricultural land is determined.
- (4) After determining a preliminary base rate that would apply for the assessment date without applying the adjustment under this subdivision, the department of local government finance shall



adjust the preliminary base rate as follows:

(A) If the preliminary base rate for the assessment date would be at least ten percent (10%) greater than the final base rate determined for the preceding assessment date, a capitalization rate of eight percent (8%) shall be used to determine the final base rate.

(B) If the preliminary base rate for the assessment date would be at least ten percent (10%) less than the final base rate determined for the preceding assessment date, a capitalization rate of six percent (6%) shall be used to determine the final base rate.

(C) If neither clause (A) nor clause (B) applies, a capitalization rate of seven percent (7%) shall be used to determine the final base rate.

(D) In the case of a market value in use for a year that is used in the calculation of the six (6) year rolling average under subdivision (1) for purposes of determining the base rate for the assessment date:

(i) that market value in use shall be recalculated by using the capitalization rate determined under clauses (A) through (C) for the calculation of the base rate for the assessment date; and

(ii) the market value in use recalculated under item (i) shall be used in the calculation of the six (6) year rolling average under subdivision (1).

(f) For assessment dates after December 31, 2009, an adjustment in the assessed value of real property under this section shall be based on the estimated true tax value of the property on the assessment date that is the basis for taxes payable on that real property.

SECTION 3. IC 6-1.1-4-4.6, AS AMENDED BY P.L.111-2014, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.6. (a) If a county assessor fails before July 2 of a particular year ~~that ends before January 1, 2016; and before June 2 of a particular year that begins after December 31, 2015;~~ for which an adjustment to the assessed value of real property applies under section 4.5 of this chapter to prepare and deliver to the county auditor a complete detailed list of all of the real property listed for taxation in the county as required by IC 6-1.1-5-14 and at least one hundred eighty (180) days have elapsed after the deadline specified in IC 6-1.1-5-14 for the county assessor to deliver the list, the department of local government finance may develop annual adjustment factors under this section for that year. In developing annual adjustment factors under this



section, the department of local government finance shall use data in its possession that is obtained from:

- (1) the county assessor; or
- (2) any of the sources listed in the rule, including county or state sales data, government studies, ratio studies, cost and depreciation tables, and other market analyses.

(b) Using the data described in subsection (a), the department of local government finance shall propose to establish annual adjustment factors for the affected tax districts for one (1) or more of the classes of real property. The proposal may provide for the equalization of annual adjustment factors in the affected township or county and in adjacent areas. The department of local government finance shall issue notice and provide opportunity for hearing in accordance with IC 6-1.1-14-4 and IC 6-1.1-14-9, as applicable, before issuing final annual adjustment factors.

(c) The annual adjustment factors finally determined by the department of local government finance after the hearing required under subsection (b) apply to the annual adjustment of real property under section 4.5 of this chapter for:

- (1) the assessment date; and
- (2) the real property;

specified in the final determination of the department of local government finance.

SECTION 4. IC 6-1.1-4-22, AS AMENDED BY P.L.111-2014, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 22. (a) If any assessing official assesses or reassesses any real property under this article (including an annual adjustment under section 4.5 of this chapter), the official shall give notice to the taxpayer and the county assessor, by mail or by using electronic mail that includes a secure Internet link to the information in the notice, of the amount of the assessment or reassessment.

(b) Each township or county assessor shall provide the notice required by this section by the earlier of:

- (1) ninety (90) days after the assessor:
 - (A) completes the appraisal of a parcel; or
 - (B) receives a report for a parcel from a professional appraiser or professional appraisal firm; or
- (2) April 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment date occurs in a year that ends before January 1, 2016, and February 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment



date occurs in a year that begins after December 31, 2015.

(c) The notice required by this section is in addition to any required notice of assessment or reassessment included in a property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(d) The notice required by this section must include notice to the person of the opportunity to appeal the assessed valuation under ~~IC 6-1.1-15-1~~. **IC 6-1.1-15-1.1.**

(e) Notice of the opportunity to appeal the assessed valuation required under subsection (d) must include the following:

- (1) The procedure that a taxpayer must follow to appeal the assessment or reassessment.
- (2) The forms that must be filed for an appeal of the assessment or reassessment.
- (3) Notice that an appeal of the assessment or reassessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date.

SECTION 5. IC 6-1.1-5-14, AS AMENDED BY P.L.111-2014, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) Not later than:

(1) May 15 in each calendar year ending before January 1, 2017;
and

(2) May 1 in each calendar year ending after December 31, 2016; each township assessor in the county (if any) shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township.

(b) On or before

~~(1) July 1 of each calendar year, ending before January 1, 2017;~~
~~and~~

~~(2) June 1 in each calendar year ending after December 31, 2016;~~ each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. The county assessor shall prepare the list in the form prescribed by the department of local government finance.

SECTION 6. IC 6-1.1-9-1, AS AMENDED BY P.L.146-2008, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. If a township assessor (if any), county assessor, or county property tax assessment board of appeals believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a



statement describing the taxpayer's right to a review with the county property tax assessment board of appeals under ~~IC 6-1.1-15-1~~.
IC 6-1.1-15-1.1.

SECTION 7. IC 6-1.1-11-3, AS AMENDED BY P.L.111-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) Subject to subsections (e), (f), ~~and (g), and~~ **(h)**, an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before:

- (1) May 15 on forms prescribed by the department of local government finance, if the application is filed for an assessment date in a year that ends before January 1, 2016; and
- (2) April 1 of the year containing the assessment date, if the application is filed in a year that begins after December 31, 2015.

Except as provided in sections 1, 3.5, and 4 of this chapter, the application applies only for the taxes imposed for the year for which the application is filed.

(b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.

(c) An exemption application which is required under this chapter shall contain the following information:

- (1) A description of the property claimed to be exempt in sufficient detail to afford identification.
- (2) A statement showing the ownership, possession, and use of the property.
- (3) The grounds for claiming the exemption.
- (4) The full name and address of the applicant.
- (5) For the year that ends on the assessment date of the property, identification of:
 - (A) each part of the property used or occupied; and
 - (B) each part of the property not used or occupied;
 for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.
- (6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or



business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall:

- (1) properly assess the real property or direct the township assessor to properly assess the real property; and
- (2) notify the county auditor of the proper assessment or direct the township assessor to notify the county auditor of the proper assessment.

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection. After December 31, 2015, the notice required by this subsection must be sent not later than April 25 in the year that it is required.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7.

(h) Notwithstanding subsection (a), a person seeking an exemption may file an exemption application up to three (3) years following the deadline set forth in subsection (a) if:

- (1) the property on which the person seeking an exemption was exempt from taxation for the tax year immediately before the deadline set forth in subsection (a); and**
- (2) the person seeking an exemption would have been eligible for the exemption on the deadline set forth in subsection (a).**

This subsection does not extend the deadline for an appeal of a denial of an exemption application.



SECTION 8. IC 6-1.1-15-0.6, AS ADDED BY P.L.220-2011, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 0.6. (a) This section applies only to the appeal of an assessment of real property.

(b) Notwithstanding section 1(b)(2), 1(c), and 1(d) of this chapter **(before its repeal)**, in order to appeal an assessment of real property and have a change in the assessment effective for the assessment date in 2002, 2003, or 2004, the taxpayer must, in the manner provided by section 1 of this chapter, as amended by P.L.1-2004 **(before its repeal)**, file a written request for a preliminary conference with the township assessor not later than forty-five (45) days after:

- (1) a notice of a change of assessment for the assessment date is given to the taxpayer; or
- (2) the taxpayer receives a tax statement for the property taxes that are based on the assessment for the assessment date;

whichever occurs first.

(c) An appeal of a taxpayer under subsection (b) must comply with all other requirements applicable to an appeal under this chapter, except that the provisions of section 1(b)(2), 1(c), and 1(d) of this chapter **(before its repeal)** that ~~prohibit~~ **prohibited** appeals of:

- (1) an assessment for an assessment date in 2002 that is filed after May 10, 2002, apply to property taxes imposed for that assessment date;
- (2) an assessment for an assessment date in 2003 that is filed after May 10, 2003, apply to property taxes imposed for that assessment date; or
- (3) an assessment for an assessment date in 2004 that is filed after May 10, 2004, apply to property taxes imposed for that assessment date.

SECTION 9. IC 6-1.1-15-1 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 1. (a) Except as provided in section 1.5 of this chapter, a taxpayer may obtain a review by the county board of a county or township official's action with respect to any of the following; or any combination of the following:~~

- ~~(1) The assessment of the taxpayer's tangible property.~~
- ~~(2) A deduction for which a review under this section is authorized by any of the following:~~
 - ~~(A) IC 6-1.1-12-25.5.~~
 - ~~(B) IC 6-1.1-12-28.5.~~
 - ~~(C) IC 6-1.1-12-35.5.~~
 - ~~(D) IC 6-1.1-12.1-5.~~
 - ~~(E) IC 6-1.1-12.1-5.3.~~



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

(3) A determination concerning a common area under IC 6-1.1-10-37.5:

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

- (1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and
- (2) the procedures the taxpayer must follow in order to obtain a review under this section:

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

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

- (1) May 10 of the year; or
- (2) forty-five (45) days after the date of the tax statement mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article:

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

- (1) The name of the taxpayer:



- (2) The address and parcel or key number of the property;
- (3) The address and telephone number of the taxpayer.
- (g) The filing of a notice under subsection (c) or (d):
 - (1) initiates a review under this section; and
 - (2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).
- (h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:
 - (1) immediately forward the notice to the county board; and
 - (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:
 - (A) discussing the specifics of the taxpayer's assessment or deduction;
 - (B) reviewing the taxpayer's property record card;
 - (C) explaining to the taxpayer how the assessment or deduction was determined;
 - (D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;
 - (E) noting and considering objections of the taxpayer;
 - (F) considering all errors alleged by the taxpayer; and
 - (G) otherwise educating the taxpayer about:
 - (i) the taxpayer's assessment or deduction;
 - (ii) the assessment or deduction process; and
 - (iii) the assessment or deduction appeal process.
- (i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The official referred to in subsection (a) must attest on the form that the official described to the taxpayer the taxpayer's right to a review of the issues by the county board under this chapter and the taxpayer's right to appeal to the Indiana board of tax review and to the Indiana tax court. The form must indicate the following:
 - (1) Notwithstanding section 2.5 of this chapter, if the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:
 - (A) those issues; and
 - (B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.



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

(A) a statement of those issues; and

(B) the identification of:

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

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

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

(1) the county board shall cancel the hearing;

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

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

(k) If:

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

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

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer, the taxpayer's representative (if any), and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. A taxpayer may request a continuance of the hearing by filing, at least twenty (20) days before the hearing date, a request for continuance with the board and the county or township official with evidence supporting a just cause for the continuance. The board shall, not later than ten (10) days after the date the request for a continuance is filed, either find that the taxpayer has demonstrated a just cause for a continuance and grant the taxpayer the continuance, or deny the continuance. A taxpayer may request that the board take action without the taxpayer being present and that the board make a decision based on the evidence already submitted to the board by filing, at least eight (8)



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

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

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

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

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

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

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

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

(1) Initiate the review.

(2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The written decision may be in the form of a stipulated determination under section 2.5 of this chapter. The county board shall, by mail, give notice of its determination not later than:

(1) one hundred twenty (120) days after the hearing under subsection (k); or

(2) thirty (30) days after an entry of a stipulated determination under section 2.5 of this chapter;

to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor:

(o) If the maximum time elapses:

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



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

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

SECTION 10. IC 6-1.1-15-1.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in subsection (e), an appeal under this section may raise any claim of an error related to the following:**

- (1) The assessed value of the property.
- (2) The assessment was against the wrong person.
- (3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
- (4) A clerical, mathematical, or typographical mistake.
- (5) The description of the real property.
- (6) The legality or constitutionality of a property tax or assessment.

A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.

(b) A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but not later than the following:

- (1) For assessments before January 1, 2019, the earlier of:
 - (A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or
 - (B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.
- (2) For assessments after December 31, 2018, the earlier of:
 - (A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or
 - (B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.



A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

- (1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.
- (2) The calculation of interest and penalties.
- (3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.

However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor under subdivision (2).

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to the county board.

SECTION 11. IC 6-1.1-15-1.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 1.2. (a)** A county or township official who receives a written notice under section 1.1 of this chapter shall schedule, at a time during business hours that is convenient to the taxpayer, a preliminary informal meeting with the taxpayer in order to resolve the appeal. At the preliminary informal meeting, in order to facilitate understanding and the resolution of disputed issues, a county or township official and the taxpayer shall exchange the information that each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the



assessment or deduction. If additional information is obtained by the county or township official or the taxpayer after the preliminary informal meeting and before the hearing held by the county board, the party obtaining the information shall provide the information to the other party. If the county or township official or the taxpayer obtains additional information and provides the information to the other party for the first time at the hearing held by the county board, the county board, unless waived by the receiving party, shall continue the hearing until a future hearing date of the county board so that the receiving party has an opportunity to review all the information that the offering party is relying on to support the offering party's positions on the disputed issues concerning the assessment or deduction.

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

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

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

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

(f) A taxpayer may withdraw an appeal by filing a written request at least ten (10) days before the hearing. The county board



shall issue a notification of final assessment determination indicating the withdrawal and no change in the assessment. A withdrawal waives a taxpayer's right to appeal to the Indiana board of tax review.

(g) The county board shall determine an appeal without a hearing if requested by the taxpayer in writing at least twenty (20) days before the hearing.

(h) If a taxpayer appeals the assessment of tangible property under section 1.1 of this chapter, the taxpayer is not required to have an appraisal of the property in order to initiate the appeal or prosecute the appeal.

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

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

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

(l) The county assessor may assess a penalty of fifty dollars (\$50) against the taxpayer if the taxpayer or representative fails to appear at a hearing under subsection (d) and, under subsection (e), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without a hearing, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

SECTION 12. IC 6-1.1-15-2.5, AS AMENDED BY P.L.149-2016,



SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2.5. (a) This section applies to a notice of review filed by a taxpayer under section ~~†~~ **1.1** of this chapter with respect to the assessment of the taxpayer's tangible property.

(b) Instead of a hearing before the county board, a taxpayer and a township or county official may enter into an agreement in which both parties:

- (1) agree to waive a determination by the county board and submit the dispute directly to the Indiana board; or
- (2) stipulate to the assessed value of the tangible property in dispute as determined by an independent appraisal under terms and conditions in subsection (e).

A taxpayer and a township or county official may still enter into an agreement under section ~~†(†)~~ **1.2(b)** of this chapter and not be subject to the requirements of this section.

(c) An agreement under this section may not be entered into more than one hundred twenty (120) days after the date of the notice under subsection (a).

(d) The township or county official shall immediately forward an agreement entered into under this section to the county board.

(e) An agreement entered into by a taxpayer and a township or county official under subsection (b)(2) must include the following provisions:

- (1) The county board shall select three (3) Indiana registered appraisers as potential appraisers to conduct an independent appraisal under the agreement.
- (2) Not later than fifteen (15) days after the county board's selection of potential appraisers, the:

- (A) taxpayer; and
- (B) township or county official;

may each strike one (1) appraiser from the list of potential appraisers by providing written notice to the county board of the name of the appraiser to strike from the list.

(3) Not later than sixty (60) days after the date of the agreement, an appraisal shall be conducted by the Indiana registered appraiser who is:

- (A) not struck from the list of potential appraisers, if two (2) potential appraisers are struck from the list under subdivision (2); or
- (B) selected by the county board from the list of potential appraisers, if fewer than two (2) potential appraisers are struck from the list under subdivision (2).



- (4) The appraisal conducted under subdivision (3) shall be:
- (A) prepared in accordance with usual and customary professional standards for an Indiana registered appraiser;
 - (B) notarized; and
 - (C) filed with the county board not later than three (3) days after its completion.

(5) The taxpayer and the township or county official stipulate for purposes of review by the county board that the correct assessed value of the tangible property in dispute is the appraised value of the tangible property as determined by the appraisal conducted under subdivision (3).

(6) The taxpayer and the township or county official retain the right to initiate a proceeding for review of a stipulated determination entered by the county board under subsection (g) before the Indiana board under section 3 of this chapter.

(7) Any other provision the department of local government finance considers appropriate.

(f) The department of local government finance shall prescribe a standard form agreement that must be used for purposes of this section. The department shall require the form agreement to be notarized.

(g) Upon receipt of an independent appraisal conducted under this section, the county board shall enter a stipulated determination of assessed value:

- (1) based on the agreement of the parties under subsection (b)(2); and
- (2) equal to the appraised value of the property as determined by the independent appraisal.

(h) A taxpayer or a township or county official may initiate a proceeding for review of a stipulated determination entered by a county board under this section before the Indiana board as required by section 3 of this chapter.

SECTION 13. IC 6-1.1-15-8, AS AMENDED BY P.L.219-2007, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8. (a) If a final determination by the Indiana board regarding the assessment or exemption of any tangible property is ~~vacated, set aside, or adjudged null and void~~ **not affirmed** under the decision of the tax court, the matter of the assessment or exemption of the property shall be remanded to the Indiana board with instructions to the Indiana board. **The Indiana board may, under the tax court's instructions, conduct further proceedings or** ~~to~~ refer the matter to the:

- (1) department of local government finance with respect to an



appeal of a determination made by the department; or
 (2) county board with respect to an appeal of a determination made by the county board;

to make another assessment or exemption determination. Upon remand, the Indiana board may take action only on those issues specified in the decision of the tax court.

(b) The department of local government finance or the county board shall take action on a case referred to it by the Indiana board under subsection (a) not later than ninety (90) days after the date the referral is made. The department of local government finance or the county board may petition the Indiana board at any time for an extension of the ninety (90) day period. An extension shall be granted upon a showing of reasonable cause.

(c) The taxpayer in a case remanded under subsection (a) may petition the tax court for an order requiring the department of local government finance or the county board to show cause why action has not been taken pursuant to the Indiana board's referral under subsection (a) if:

- (1) at least ninety (90) days have elapsed since the referral was made;
- (2) the department of local government finance or the county board has not taken action on the issues specified in the tax court's decision; and
- (3) an appeal of the tax court's decision has not been filed.

(d) If a case remanded under subsection (a) is appealed under section 5 of this chapter, the ninety (90) day period provided in subsection (b) is tolled until the appeal is concluded.

SECTION 14. IC 6-1.1-15-9, AS AMENDED BY P.L.146-2008, SECTION 138, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the ~~department of local government finance or the county~~ **Indiana** board **after further proceedings** under section 8 of this chapter, ~~the owner of the property a party~~ has a right to appeal the final determination ~~of the corrected assessment or exemption to by~~ the Indiana board. ~~The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the township assessor (if any), or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.~~

(b) An appeal under this section must be initiated in the manner



prescribed in section ~~3 5~~ of this chapter. ~~or IC 6-1-5-5.~~

SECTION 15. IC 6-1.1-15-10.5, AS AMENDED BY P.L.203-2016, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10.5. (a) The fiscal officer of a taxing unit may establish a separate fund known as the property tax assessment appeals fund to hold property tax receipts that are attributable to an increase in the taxing unit's tax rate caused by a reduction in the taxing unit's net assessed value under IC 6-1.1-17-0.5.

(b) A taxing unit may transfer property tax receipts from a fund that is not a debt service fund to the taxing unit's property tax assessment appeals fund. A taxing unit may not transfer property tax receipts from a debt service fund to the taxing unit's property tax assessment appeals fund.

(c) A taxing unit may use money in the taxing unit's property tax assessment appeals fund only to pay the following:

(1) Expenses incurred by a county assessor in defending appeals prosecuted under this chapter with respect to property located in the taxing unit.

(2) Refunds under ~~section 11 of this chapter.~~ **IC 6-1.1-26-3.1.**

(d) The balance in a taxing unit's property tax assessment appeals fund may not exceed five percent (5%) of the amount budgeted by the taxing unit for a particular year.

(e) Money transferred to a taxing unit's property tax assessment appeals fund is not considered miscellaneous revenue. Both the taxing unit and the department of local government finance shall disregard any balance in the taxing unit's property tax assessment appeals fund in the determination of the taxing unit's property tax levy, property tax rate, and budget (except for appropriations for the purposes permitted by subsection (c)) for a particular calendar year.

(f) Property tax receipts that qualify as levy excess under IC 6-1.1-18.5-17 and IC 20-44-3 must be treated as levy excess and are not eligible for transfer to a taxing unit's property tax assessment appeals fund.

SECTION 16. IC 6-1.1-15-11 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 11: (a) If a review or appeal authorized under this chapter results in a reduction of the amount of an assessment or if the department of local government finance on its own motion reduces an assessment, the taxpayer is entitled to a credit in the amount of any overpayment of tax on the next successive tax installment, if any, due in that year. After the credit is given, the county auditor shall:~~

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

~~(2) if a further amount is due the taxpayer, notwithstanding~~



IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation being required; pay the amount due the taxpayer.

The county auditor shall charge the amount refunded to the taxpayer against the accounts of the various taxing units to which the overpayment has been paid. The county auditor shall notify the county executive of the payment of the amount due.

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

SECTION 17. IC 6-1.1-15-12 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 12: (a) Subject to the limitations contained in subsections (c), (d), and (i); a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given:
 - (A) the proper credit under IC 6-1.1-20-6-7.5 for property taxes imposed for an assessment date after January 15, 2011;
 - (B) any other credit permitted by law;
 - (C) an exemption permitted by law; or
 - (D) a deduction permitted by law.

(b) Subject to subsection (i), the county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only



if the correction is first approved by at least two (2) of the following officials:

- (1) The township assessor (if any);
- (2) The county auditor;
- (3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. If the county board fails to issue a determination within one hundred eighty (180) days after a taxpayer's petition to correct errors is filed with the county auditor under subsection (i); the taxpayer may, before a determination is issued by the county board, petition the Indiana board to correct errors in a final administrative determination. An appeal or petition to the Indiana board under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor (if any).

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer is not entitled to relief under this section unless the taxpayer files a petition to correct an error:

- (1) with the auditor of the county in which the taxes were



originally paid; and

(2) within three (3) years after the taxes were first due.

SECTION 18. IC 6-1.1-15-12.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 12.1. (a) A county auditor shall correct errors in conformity with a determination of an appeal by the county board, the board of tax review, the department of local government finance, or a court, or in conformity with a settlement or a stipulation.**

(b) Upon discovery, a county auditor is authorized to correct errors discovered by the county auditor regarding the description of the property or the identity of the taxpayer.

(c) Upon discovery, and subject to subsection (e), a county auditor may correct errors regarding a tax cap, credit, exemption, or deduction.

(d) Upon discovery, a county auditor may correct errors regarding the computation of taxes, penalties, delinquent taxes carried forward, or an overpayment, if approved by the county treasurer.

(e) If the tax cap, credit, exemption, or deduction is based on a determination by the department of local government finance, a county auditor may correct errors regarding the tax cap, credit, exemption, or deduction, if approved by the department of local government finance.

(f) A county auditor shall notify the taxpayer of a correction of error under subsections (b), (c), and (d). If the correction of error results in a refund, the refund shall be applied under IC 6-1.1-26.

(g) A taxpayer may challenge a county auditor's action under subsection (b) or (c) under section 1.1 of this chapter. A taxpayer may challenge a county auditor's action under subsection (d) as an overpayment under IC 6-1.1-26.

(h) Except in accordance with subsection (a), an error corrected under this section may not be applied to tax years earlier than the immediate three (3) prior years.

SECTION 19. IC 6-1.1-15-12.5, AS ADDED BY P.L.146-2008, SECTION 141, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 12.5. (a) If a township assessor determines that the township assessor has made an error concerning:**

- (1) the assessed valuation of property;**
- (2) the name of a taxpayer; or**
- (3) the description of property;**

in an assessment, the township assessor shall on the township assessor's



own initiative correct the error. However, the township assessor may not increase an assessment under this section. The township assessor shall correct the error in the assessment without requiring the taxpayer to file a notice with the county board requesting a review of the township assessor's original assessment.

(b) If a township assessor corrects an error under this section, the township assessor shall give notice of the correction to the taxpayer, the county auditor, and the county board.

(c) Subject to subsection (d), if a correction under this section results in a reduction of the amount of an assessment of a taxpayer's property, the taxpayer is entitled to a credit on the taxpayer's next tax installment equal to the amount of any overpayment of tax that resulted from the incorrect assessment.

(d) If the amount of the overpayment of tax exceeds the taxpayer's next tax installment, the taxpayer is entitled to:

- (1) a credit in the full amount of the next tax installment; and
- (2) credits on succeeding tax installments until the taxpayer has received total credits equal to the amount of the overpayment.

SECTION 20. IC 6-1.1-15-13 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 13:~~ If notice of the action of a board or official is not otherwise given in accordance with the general assessment provisions of this article, the receipt by the taxpayer of the tax bill resulting from that action is the taxpayer's notice for the purpose of determining the taxpayer's right to obtain a review or initiate an appeal under this chapter.

SECTION 21. IC 6-1.1-15-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. ~~Sec. 14:~~ In any assessment review, the assessing official shall:

- (1) use the department of local government finance's rules in effect; and
- (2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.

SECTION 22. IC 6-1.1-15-15, AS AMENDED BY P.L.154-2006, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 15. A class action suit against ~~the Indiana board~~ **an assessing official** or the department of local government finance may not be maintained in any court, including the Indiana tax court, on behalf of a person who has not complied with the requirements of this chapter or IC 6-1.1-26 before the certification of the class.

SECTION 23. IC 6-1.1-15-17.3, AS ADDED BY P.L.157-2011, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 17.3. (a) As used in this section, "tax official"



means:

- (1) a township assessor;
- (2) a county assessor;
- (3) a county auditor;
- (4) a county treasurer;
- (5) a member of a county board; or
- (6) any employee, contract employee, or independent contractor of an individual described in subdivisions (1) through (5).

(b) Except as provided in subsection (c), a tax official in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county board of that county or the Indiana board. The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.

(c) Subsection (b) does not:

- (1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or
- (2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

- (1) the appeal involves the assessment of property located in:
 - (A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or
 - (B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and
- (2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.



The prohibition under this subsection applies regardless of whether the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual.

(e) The department shall prepare and make available to taxpayers a power of attorney form that allows the owner of property that is the subject of an appeal under this article to appoint a relative (as defined in IC 2-2.2-1-17) for specific assessment years to represent the owner concerning the appeal before the county board or the department of local government finance. A relative who is appointed by the owner of the property under this subsection:

- (1) may represent the owner before the county board or the department of local government finance but not the Indiana board concerning the appeal; and**
- (2) is not required to be certified as a tax representative in order to represent the owner concerning the appeal.**

SECTION 24. IC 6-1.1-16-1, AS AMENDED BY P.L.111-2014, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following periods:

- (1) A township assessor (if any) must make a change in the assessed value and give the notice of the change on or before the later of:
 - (A) September 15 of the year for which the assessment is made; or
 - (B) four (4) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.
- (2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by an assessing official, and give the notice of the change on or before the later of:
 - (A) October 30 of the year for which the assessment is made; or
 - (B) five (5) months from the date the personal property return



is filed if the return is filed after the filing date for the personal property tax return.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the later of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

(b) Except as provided in section 2 of this chapter, if an assessing official or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under ~~IC 6-1.1-15-12~~. **IC 6-1.1-15-12.1.**

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially complies with this article and the regulations of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection (a)(3) to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

SECTION 25. IC 6-1.1-22-8.1, AS AMENDED BY P.L.197-2016, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8.1. (a) The county treasurer shall:

(1) except as provided in subsection (h), mail to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book; and

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax



duplicate or special assessment records;
 a statement in the form required under subsection (b).

(b) The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, for the statement under subsection (a) that includes at least the following:

- (1) A statement of the taxpayer's current and delinquent taxes and special assessments.
- (2) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that will be distributed to each taxing unit in the county.
- (3) An itemized listing for each property tax levy, including:
 - (A) the amount of the tax rate;
 - (B) the entity levying the tax owed; and
 - (C) the dollar amount of the tax owed.
- (4) Information designed to show the manner in which the taxes and special assessments billed in the tax statement are to be used.
- (5) A comparison showing any change in the assessed valuation for the property as compared to the previous year.
- (6) A comparison showing any change in the property tax and special assessment liability for the property as compared to the previous year. The information required under this subdivision must identify:
 - (A) the amount of the taxpayer's liability distributable to each taxing unit in which the property is located in the current year and in the previous year; and
 - (B) the percentage change, if any, in the amount of the taxpayer's liability distributable to each taxing unit in which the property is located from the previous year to the current year.
- (7) An explanation of the following:
 - (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law that are available in the taxing district where the property is located.
 - (B) All property tax deductions that are available in the taxing district where the property is located.
 - (C) The procedure and deadline for filing for any available homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and each deduction.
 - (D) The procedure that a taxpayer must follow to:
 - (i) appeal a current assessment; or
 - (ii) petition for the correction of an error related to the taxpayer's property tax and special assessment liability.



(E) The forms that must be filed for an appeal or a petition described in clause (D).

(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.

(8) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

(c) The county treasurer ~~may~~ **shall** mail or transmit the statement one (1) time each year ~~at least fifteen (15) business days before the date on which the first or only installment is due: on or before April 15.~~ Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment. If a statement is returned to the county treasurer as undeliverable and the forwarding order is expired, the county treasurer shall notify the county auditor of this fact. Upon receipt of the county treasurer's notice, the county auditor may, at the county auditor's discretion, treat the property as not being eligible for any deductions under IC 6-1.1-12 or any homestead credits under IC 6-1.1-20.4 and IC 6-3.6-5.

(d) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

(e) The county treasurer, county auditor, and county assessor shall cooperate to generate the information to be included in the statement



under subsection (b).

(f) The information to be included in the statement under subsection (b) must be simply and clearly presented and understandable to the average individual.

(g) After December 31, 2007, a reference in a law or rule to IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated as a reference to this section.

(h) Transmission of statements and other information under this subsection applies in a county only if the county legislative body adopts an authorizing ordinance. Subject to subsection (i), in a county in which an ordinance is adopted under this subsection for property taxes and special assessments, ~~first due and payable after 2009~~, a person may, in any manner permitted by subsection (n), direct the county treasurer and county auditor to transmit the following to the person by electronic mail:

(1) A statement that would otherwise be sent by the county treasurer to the person by regular mail under subsection (a)(1), including a statement that reflects installment payment due dates under section 9.5 or 9.7 of this chapter.

(2) A provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail under IC 6-1.1-22.5-6.

(3) A reconciling tax statement that would otherwise be sent by the county treasurer to the person by regular mail under any of the following:

(A) Section 9 of this chapter.

(B) Section 9.7 of this chapter.

(C) IC 6-1.1-22.5-12, including a statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5.

(4) Any other information that:

(A) concerns the property taxes or special assessments; and

(B) would otherwise be sent:

(i) by the county treasurer or the county auditor to the person by regular mail; and

(ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

The information listed in this subsection may be transmitted to a person by using electronic mail that provides a secure Internet link to the information.

(i) For property with respect to which more than one (1) person is liable for property taxes and special assessments, subsection (h) applies only if all the persons liable for property taxes and special assessments



designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).

(j) ~~Before 2010~~, The department of local government finance shall create a form to be used to implement subsection (h). The county treasurer and county auditor shall:

- (1) make the form created under this subsection available to the public;
- (2) transmit a statement or other information by electronic mail under subsection (h) to a person who ~~at least thirty (30) days before the anticipated general mailing date of the statement or other information~~, files, **on or before March 15**, the form created under this subsection:
 - (A) with the county treasurer; or
 - (B) with the county auditor; and
- (3) publicize the availability of the electronic mail option under this subsection through appropriate media in a manner reasonably designed to reach members of the public.

(k) The form referred to in subsection (j) must:

- (1) explain that a form filed as described in subsection (j)(2) remains in effect until the person files a replacement form to:
 - (A) change the person's electronic mail address; or
 - (B) terminate the electronic mail option under subsection (h);
 and
- (2) allow a person to do at least the following with respect to the electronic mail option under subsection (h):
 - (A) Exercise the option.
 - (B) Change the person's electronic mail address.
 - (C) Terminate the option.
 - (D) For a person other than an individual, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
 - (E) For property with respect to which more than one (1) person is liable for property taxes and special assessments, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).

(l) The form created under subsection (j) is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted. If the postmark is missing or illegible, the postmark is considered to be one (1) day before the date



of receipt of the form by the county treasurer or the county auditor.

(m) The county treasurer shall maintain a record that shows at least the following:

- (1) Each person to whom a statement or other information is transmitted by electronic mail under this section.
- (2) The information included in the statement.
- (3) Whether the county treasurer received a notice that the person's electronic mail was undeliverable.

(n) A person may direct the county treasurer and county auditor to transmit information by electronic mail under subsection (h) on a form prescribed by the department submitted:

- (1) in person;
- (2) by mail; or
- (3) in an online format developed by the county and approved by the department.

SECTION 26. IC 6-1.1-26-1 IS REPEALED [EFFECTIVE JULY 1, 2017]. **Sec. 1.** A person, or his heirs, personal representative, or successors, may file a claim for the refund of all or a portion of a tax installment which he has paid. However, the claim must be:

- (1) filed with the auditor of the county in which the taxes were originally paid;
- (2) filed within three (3) years after the taxes were first due;
- (3) filed on the form prescribed by the state board of accounts and approved by the department of local government finance; and
- (4) based upon one (1) of the following grounds:
 - (A) Taxes on the same property have been assessed and paid more than once for the same year.
 - (B) The taxes, as a matter of law, were illegal.
 - (C) There was a mathematical error either in the computation of the assessment upon which the taxes were based or in the computation of the taxes.

SECTION 27. IC 6-1.1-26-1.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 1.1. (a)** A person, including heirs, personal representatives, or successors, may file a claim for refund of all or a part of a property tax paid. The claim shall be filed with the county auditor on a form approved by the state board of accounts. With regard to a taxpayer filing an appeal under IC 6-1.1-15, the notice of appeal shall be treated as a claim for refund by the taxpayer filed as of the date of the final disposition of an appeal by the county board, board of tax review, department of local government finance, or a court.



(b) A claim for refund must be filed within the later of three (3) years after the tax is paid, or three (3) years after the final disposition of an appeal by the county board, board of tax review, department of local government finance, or a court, with respect to a particular tax year.

(c) A claim for refund must state a claim that a payment was made in excess of the taxes due as established by:

- (1) a determination by the county board, board of tax review, department of local government finance, or a court, for the tax year and parcel on which the taxes were paid, and after such time as all rights of appeal have lapsed;
- (2) proof of an error in the computation of interest, penalties, or delinquent taxes carried forward; or
- (3) proof of an overpayment by the claimant.

(d) A taxpayer may not raise a claim under this section that must be raised under IC 6-1.1-15.

(e) A taxpayer is not entitled to a refund if the payment has been applied as a credit to later tax liabilities of the taxpayer for the property on which the tax was assessed.

SECTION 28. IC 6-1.1-26-2 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 2: (a) The county auditor shall forward a claim for refund filed under section 1 of this chapter to the department of local government finance for review by the department if:

- (1) the claim is for the refund of taxes paid on an assessment made or determined by the state board of tax commissioners (before the board was abolished) or the department of local government finance; and
- (2) the claim is based upon the grounds specified in section 1(4)(B) or 1(4)(C) of this chapter.

(b) The department of local government finance shall review each refund claim forwarded to it under this section. The department shall certify its approval or disapproval on the claim and shall return the claim to the county auditor.

(c) Before the department of local government finance disapproves a refund claim that is forwarded to it under this section, the department shall notify the claimant of its intention to disapprove the claim and of the time and place fixed for a hearing on the claim. The department shall hold the hearing within thirty (30) days after the date of the notice. The claimant has a right to be heard at the hearing. After the hearing, the department shall give the claimant notice of the department's final determination on the claim.

(d) If a person desires to initiate an appeal of the final determination



of the department of local government finance to disapprove a claim under subsection (c), the person shall file a petition for review with the appropriate county assessor not more than forty-five (45) days after the department gives the person notice of the final determination:

(e) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under subsection (d), the person must petition for judicial review under IC 6-1.1-15-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

SECTION 29. IC 6-1.1-26-2.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 2.1. (a) The county auditor shall approve or deny a claim for refund.**

(b) If the county auditor approves the claim for refund, the county auditor shall forward the claim to the county treasurer and county assessor for approval or denial. The county treasurer and county assessor shall each certify their approval or denial and return the claim to the county auditor not later than seventy-five (75) days after the date of the filing of the claim under section 1.1 of this chapter.

(c) If the county auditor, the county assessor, and the county treasurer approve the refund, the county auditor shall issue a warrant to the claimant payable on the general fund for the amount due under this section within forty-five (45) days of the approval of a claim for refund. In addition, the taxpayer is entitled to interest on any overpayment of property taxes. Interest shall be computed:

- (1) from the date on which the taxes were paid or due, whichever is later, to the date on which the county auditor and the county treasurer approve the refund; and**
- (2) using the rate in effect under IC 6-8.1-10-1 for each particular year covered by the refund.**

If the taxpayer no longer owns the property on which the tax was assessed and paid, the county auditor shall pay the refunds to the taxpayer or other lawful claimant.

(d) If the county auditor, the county assessor, or the county treasurer denies a refund, the county auditor shall send a notice to the claimant. The claimant may, within forty-five (45) days of the notice of denial, file an original action claiming a refund in a court of competent jurisdiction in the county where the property is located.

(e) If a credit is not applied or a refund is not paid within one



hundred twenty (120) days from the date a claim was filed under section 1.1 of this chapter, a claimant may file an original action claiming a refund in a court of competent jurisdiction in the county where the property is located. An original action must be filed by the later of four (4) years after the tax is paid, or four (4) years after the final disposition of an appeal by the county board, board of tax review, department of local government finance, or a court, with respect to a particular tax year.

(f) The county auditor shall correct the tax duplicate for refunds. In the June or December settlement and apportionment of taxes, or both the June and December settlement and apportionment of taxes, immediately following a refund made under this section the county auditor shall deduct the amount refunded from the gross tax collections of the taxing units for which the refunded taxes were originally paid and shall pay the amount so deducted out of the general fund. However, the county auditor shall make the deductions and payments required by this subsection not later than the December settlement and apportionment. The county auditor shall notify the county executive of the payment of the amount due.

SECTION 30. IC 6-1.1-26-3 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 3: (a) A refund claim which is filed under section 1 of this chapter and which is not subject to review by the department of local government finance under section 2 of this chapter shall be either approved or disapproved by the county auditor, the county treasurer, and the county assessor:

(b) If the claim for refund is disapproved by either the county auditor, the county treasurer, or the county assessor, the claimant may appeal that decision to the Indiana board. The claimant must initiate the appeal and the Indiana board shall hear the appeal in the same manner that assessment appeals are heard by the Indiana board.

(c) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under this section, the person must petition for judicial review under IC 6-1.1-15-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

SECTION 31. IC 6-1.1-26-3.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3.1. (a) If a determination in a review or appeal authorized under IC 6-1.1-15 results in an overpayment by the taxpayer during the same tax year to which the assessment appeal relates, the taxpayer is entitled to a credit in



the amount of the overpayment of tax on the next successive tax installment, if any, due in that tax year. After the credit is given, the county auditor shall:

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

The county auditor shall charge the amount refunded to the taxpayer as provided in section 2.1 of this chapter.

(b) If the taxpayer no longer owns the property on which the tax was assessed and paid and is no longer the lawful claimant, the county auditor shall pay the refund to the lawful claimant.

(c) If a credit is not applied or a refund is not paid within ninety (90) days of the final resolution of an appeal, the taxpayer or lawful claimant may seek a refund of the overpayment under section 1.1 of this chapter.

SECTION 32. IC 6-1.1-26-4 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 4. (a) A county auditor shall submit a refund claim filed under section 1 of this chapter to the county board of commissioners for final review after the appropriate county officials either approve or disapprove the claim and, if the claim is disapproved, an appeal to the Indiana board is not initiated under section 3 of this chapter.

(b) The county board of commissioners shall disallow a refund claim if it was disapproved by one (1) of the appropriate county officials and an appeal to the Indiana board was not initiated under section 3 of this chapter.

(c) Except as provided in subsection (b) of this section, the county board of commissioners may either allow or disallow a refund claim which is submitted to it for final review. If the county board disallows a claim, the claimant may appeal that decision to the Indiana board.

(d) The Indiana board shall hear an appeal under subsection (c) in the same manner that assessment appeals are heard.

(e) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under this section, the person must petition for judicial review under IC 6-1.1-15-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

SECTION 33. IC 6-1.1-26-4.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 4.1. (a) This section applies to any refund for a property resulting from a real property tax**



assessment appeal for the property for an assessment date occurring before January 1, 2020. This section does not apply if any refund for a property under appeal has been paid before May 1, 2015. Except as modified by this section, all other provisions of IC 6-1.1 apply regarding the payment of refunds and application of credits.

(b) If upon conclusion of a real property tax assessment appeal, the total amount of property taxes owed to the taxpayer as a result of the appeal is one hundred thousand dollars (\$100,000) or more for the assessment dates under appeal, the auditor of the county in which the property is located may, instead of a refund, elect to apply credits in equal installments to future property tax installments for the property over a period of not more than five (5) years following the date of the conclusion of the assessment appeal. The auditor may elect to accelerate credits or to provide a full or partial refund within the five (5) year period.

(c) Notwithstanding subsection (b), if a claimant is no longer the taxpayer for the property on which the appeal was filed, the overpayment shall not be applied as a credit and the overpayment may be refunded in equal installments over a period of not more than five (5) years.

(d) This section expires December 31, 2019.

SECTION 34. IC 6-1.1-26-5 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 5: (a) When a claim for refund filed under section 4 of this chapter is allowed either by the county board of commissioners; the department of local government finance; the Indiana board; or the Indiana tax court on appeal; the claimant is entitled to a refund: The amount of the refund shall equal the amount of the claim so allowed plus; with respect to claims for refund filed after December 31, 2001; interest at the rate established for excess tax payments by the commissioner of the department of state revenue under IC 6-8.1-10-1 from the date on which the taxes were paid or payable; whichever is later; to the date of the refund: The interest shall be computed using the rate in effect for each particular year covered by the refund: The county auditor shall; without an appropriation being required; issue a warrant to the claimant payable from the county general fund for the amount due the claimant under this section:

(b) In the June or December settlement and apportionment of taxes; or both the June and December settlement and apportionment of taxes; immediately following a refund made under this section the county auditor shall deduct the amount refunded from the gross tax collections of the taxing units for which the refunded taxes were originally paid



and shall pay the amount so deducted into the general fund of the county. However, the county auditor shall make the deductions and payments required by this subsection not later than the December settlement and apportionment.

SECTION 35. IC 6-1.1-26-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 7. If a determination in an original action filed under this chapter results in an order by the court that the taxpayer has made an overpayment of property taxes, or is entitled to relief from taxes, penalties, or delinquent taxes carried forward with regard to the taxpayer, the court shall include in its order specific instructions to the county auditor and county treasurer on providing the relief.**

SECTION 36. IC 6-1.1-28-12, AS AMENDED BY P.L.149-2016, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: **Sec. 12. (a)** This section applies beginning January 1, 2016.

(b) Each county property tax assessment board of appeals (referred to as the "county PTABOA" in this section) shall submit annually a report of the notices for ~~review~~ **an appeal** filed with the county PTABOA under ~~IC 6-1.1-15-1(e) and IC 6-1.1-15-1(d)~~ **IC 6-1.1-15-1.1(a)** in the preceding year to the department of local government finance, the Indiana board of tax review, and the legislative services agency before April 1 of each year. A report submitted to the legislative services agency must be in an electronic format under IC 5-14-6.

(c) The report required by subsection (b) must include the following information:

- (1) The total number of notices ~~for review~~ filed with the county PTABOA.
- (2) The notices, ~~for review~~, either filed or pending during the year, that were resolved during the year by a preliminary informal meeting under ~~IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j)~~: **IC 6-1.1-15-1.2.**
- (3) The notices, ~~for review~~, either filed or pending during the year, in which a hearing was conducted during the year by the county PTABOA under ~~IC 6-1.1-15-1(k)~~: **IC 6-1.1-15-1.2.**
- (4) The number of written decisions issued during the year by the county PTABOA under ~~IC 6-1.1-15-1(n)~~: **IC 6-1.1-15-1.2(j).**
- (5) The number of notices ~~for review~~ pending with the county PTABOA on December 31 of the reporting year.
- (6) The number of ~~reviews~~ **appeals** resolved through a



preliminary informal meeting under ~~IC 6-1.1-15-1(h)(2)~~ and ~~IC 6-1.1-15-1(j)~~ **IC 6-1.1-15-1.2** that were:

- (A) resolved in favor of the taxpayer;
- (B) resolved in favor of the assessor; or
- (C) resolved in some other manner.

(7) The number of ~~reviews~~ **appeals** resolved through a written decision issued during the year by the county PTABOA under ~~IC 6-1.1-15-1(n)~~ **IC 6-1.1-15-1.2(j)** that were:

- (A) resolved in favor of the taxpayer;
- (B) resolved in favor of the assessor; or
- (C) resolved in some other manner.

The report may not include any confidential information.

SECTION 37. IC 6-1.1-35.7-2, AS ADDED BY P.L.134-2014, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. As used in this chapter, "tax representative" means a person who represents another person at a proceeding before the property tax assessment board of appeals or the department. The term does not include:

- (1) the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) that is the subject of the appeal;
- (2) an individual who is appointed as provided in IC 6-1.1-15-17.3(e) to represent the owner of the property concerning the appeal;**
- ~~(2)~~ **(3)** a permanent full-time employee of the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) who is the subject of the appeal;
- ~~(3)~~ **(4)** a representative of a local unit of government appearing on behalf of the unit;
- ~~(4)~~ **(5)** a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or
- ~~(5)~~ **(6)** an attorney who is a member in good standing of the Indiana bar or any person who is a member in good standing of any other state bar and who has been granted leave by the department to appear pro hac vice.

SECTION 38. IC 6-1.1-37-9, AS AMENDED BY P.L.251-2015, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) This section applies when:

- (1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were originally due;
- (2) the assessment upon which a taxpayer has been paying taxes



under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a petition for review or a judicial proceeding has been pending is less than the assessment that results from the final determination of the petition for review or judicial proceeding; or

(3) the collection of certain ad valorem property taxes has been enjoined under IC 33-26-6-2, and under the final determination of the petition for judicial review the taxpayer is liable for at least part of those taxes.

(b) Except as provided in subsections (c) and (g), a taxpayer shall pay interest on the taxes the taxpayer is required to pay as a result of an action or a determination described in subsection (a) at the rate established by the commissioner of the department of state revenue under IC 6-8.1-10-1 from the original due date or dates for those taxes to:

(1) the date of payment; or

(2) the date on which penalties for the late payment of a tax installment may be charged under subsection (e) or (f);

whichever occurs first. The interest shall be computed using the rate in effect for each particular year in which the interest accrued.

(c) Except as provided in subsection (g), a taxpayer shall pay interest on the taxes the taxpayer is ultimately required to pay in excess of the amount that the taxpayer is required to pay under IC 6-1.1-15-10(a)(1) while a petition for review or a judicial proceeding has been pending at the overpayment rate established under Section 6621(c)(1) of the Internal Revenue Code in effect on the original due date or dates for those taxes from the original due date or dates for those taxes to:

(1) the date of payment; or

(2) the date on which penalties for the late payment of a tax installment may be charged under subsection (e) or (f);

whichever occurs first.

(d) With respect to an action or determination described in subsection (a), the taxpayer shall pay the taxes resulting from that action or determination and the interest prescribed under subsection (b) or (c) on or before:

(1) the next May 10; or

(2) the next November 10;

whichever occurs first.

(e) A taxpayer shall ~~to the extent that the penalty is not waived under section 10.7 of this chapter;~~ begin paying the penalty prescribed in section 10 of this chapter on the day after the date for payment prescribed in subsection (d) if:



(1) the taxpayer has not paid the amount of taxes resulting from the action or determination; and

(2) the taxpayer either:

(A) received notice of the taxes the taxpayer is required to pay as a result of the action or determination at least thirty (30) days before the date for payment; or

(B) voluntarily signed and filed an assessment return for the taxes.

(f) If subsection (e) does not apply, a taxpayer who has not paid the amount of taxes resulting from the action or determination shall ~~to the extent that the penalty is not waived under section 10.7 of this chapter,~~ begin paying the penalty prescribed in section 10 of this chapter on:

(1) the next May 10 which follows the date for payment prescribed in subsection (d); or

(2) the next November 10 which follows the date for payment prescribed in subsection (d);

whichever occurs first.

(g) A taxpayer is not subject to the payment of interest on real property assessments under subsection (b) or (c) if:

(1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were due;

(2) the assessment or the assessment increase is made as the result of error or neglect by the assessor or by any other official involved with the assessment of property or the collection of property taxes; and

(3) the assessment:

(A) would have been made on the normal assessment date if the error or neglect had not occurred; or

(B) increase would have been included in the assessment on the normal annual assessment date if the error or neglect had not occurred.

SECTION 39. IC 6-1.1-37-10, AS AMENDED BY P.L.149-2016, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) ~~Except as provided in section 10.7 of this chapter,~~ If an installment of property taxes is not completely paid on or before the due date, a penalty shall be added to the unpaid portion in the year of the initial delinquency. The penalty is equal to an amount determined as follows:

(1) If:

(A) an installment of real property taxes is completely paid on or before the date thirty (30) days after the due date; and



(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous installment for the same parcel; the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(2) If:

(A) an installment of personal property taxes is completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous installment for a personal property tax return for property in the same taxing district; the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the amount of delinquent taxes.

(b) With respect to property taxes due in two (2) equal installments under IC 6-1.1-22-9(a), on the day immediately following the due dates of the first and second installments in each year following the year of the initial delinquency, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added. With respect to property taxes due in installments under IC 6-1.1-22-9.5, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by:

(1) six (6) months; or

(2) a multiple of six (6) months.

(c) The penalties under subsection (b) are imposed only on the principal amount of the delinquent taxes.

(d) If the department of local government finance determines that an emergency has occurred which precludes the mailing of the tax statement in any county at the time set forth in IC 6-1.1-22-8.1, the department shall establish by order a new date on which the installment of taxes in that county is due and no installment is delinquent if paid by the date so established.

(e) If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one (1) of those holidays.

(f) Subject to subsections (g) and (h), a payment to the county treasurer is considered to have been paid by the due date if the payment



is:

- (1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;
- (2) deposited in United States first class mail:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) postmarked by the United States Postal Service as mailed on or before the due date;
- (3) deposited with a nationally recognized express parcel carrier and is:
 - (A) properly addressed to the principal office of the county treasurer; and
 - (B) verified by the express parcel carrier as:
 - (i) paid in full for final delivery; and
 - (ii) received by the express parcel carrier on or before the due date;
- (4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:
 - (A) properly addressed to the principal office of the county treasurer;
 - (B) with sufficient postage; and
 - (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the due date; or
- (5) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date.

For purposes of this subsection, "postmarked" does not mean the date printed by a postage meter that affixes postage to the envelope or package containing a payment.

(g) If a payment is mailed through the United States mail and is physically received after the due date without a legible correct postmark, the person who mailed the payment is considered to have made the payment on or before the due date if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the due date.

(h) If a payment is sent via the United States mail or a nationally recognized express parcel carrier but is not received by the designated recipient, the person who sent the payment is considered to have made the payment on or before the due date if the person:

- (1) can show by reasonable evidence that the payment was



deposited in the United States mail, or with the express parcel carrier, on or before the due date; and

(2) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received.

SECTION 40. IC 6-1.1-37-10.7 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 10.7. (a) For purposes of this section, "immediate family member of the taxpayer" means an individual who:

(1) is the spouse, child, stepchild, parent, or stepparent of the taxpayer, including adoptive relationships; and

(2) resides in the taxpayer's home.

(b) The county treasurer shall do the following:

(1) Waive the penalty imposed under section 10(a) of this chapter if the taxpayer or the taxpayer's representative:

(A) petitions the county treasurer to waive the penalty not later than thirty (30) days after the due date of the installment subject to the penalty; and

(B) files with the petition written proof that during the seven (7) day period ending on the installment due date the taxpayer or an immediate family member of the taxpayer died.

(2) Give written notice to the taxpayer or the taxpayer's representative by mail of the treasurer's determination on the petition not later than thirty (30) days after the petition is filed with the treasurer.

(c) The department of local government finance shall prescribe:

(1) the form of the petition; and

(2) the type of written proof;

required under subsection (b).

(d) A taxpayer or a taxpayer's representative may appeal a determination of the county treasurer under subsection (b) to deny a penalty waiver by filing a notice in writing with the treasurer not more than forty-five (45) days after the treasurer gives the taxpayer or the taxpayer's representative notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

SECTION 41. IC 6-1.1-37-11 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 11. (a) If a taxpayer is entitled to a property tax refund or credit because an assessment is decreased; the taxpayer shall also be paid; or credited with; interest on the excess taxes that the taxpayer paid at the rate established for excess tax payments by the commissioner of the department of state revenue under IC 6-8.1-10-1. However, in the case of an assessment that is decreased by the Indiana board or the Indiana tax court, the taxpayer is not entitled to the greater



of five hundred dollars (\$500) or twenty percent (20%) of the interest to which the taxpayer would otherwise be entitled on the excess taxes unless the taxpayer affirms, under penalty of perjury, that substantive evidence supporting the taxpayer's position had been:

- (1) presented by the taxpayer to the assessor before; or
- (2) introduced by the taxpayer at;

the hearing held by the county property tax assessment board of appeals. An appraisal may not be required by the county property tax assessment board of appeals or the assessor in a proceeding before the county property tax assessment board of appeals or in a preliminary informal meeting under IC 6-1.1-15-1(h)(2).

(b) For purposes of this section and except as provided in subsection (c), the interest shall be computed:

- (1) from the date on which the taxes were paid or due, whichever is later, to the date of the refund or credit; and
- (2) using the rate in effect under IC 6-8.1-10-1 for each particular year covered by the refund or credit.

If a taxpayer is sent a provisional tax statement and is later sent a final or reconciling tax statement, interest shall be computed after the date on which the taxes were paid or first due under the provisional tax statement, whichever is later, through the date of the refund or credit.

(c) This subsection applies if a taxpayer who is entitled to a refund or credit does not make a written request for the refund or credit to the county auditor within forty-five (45) days after the final determination of the county property tax assessment board of appeals, the state board of tax commissioners, the department of local government finance, the Indiana board, or the tax court that entitles the taxpayer to the refund or credit. In the case of a taxpayer described in this subsection, the interest shall be computed from the date on which the taxes were paid or due to the date that is forty-five (45) days after the final determination of the county property tax assessment board of appeals, the state board of tax commissioners, the department of local government finance, the Indiana board of tax review, or the Indiana tax court. In any event, a property tax refund or credit must be issued not later than ninety (90) days after the request is received.

SECTION 42. IC 6-1.1-37-14 IS REPEALED [EFFECTIVE JULY 1, 2017]. Sec. 14. (a) This section applies to any refund for a property resulting from a real property tax assessment appeal for the property for the 2014 assessment date or any prior assessment date. This section does not apply if any refund for a property under appeal has been paid before May 1, 2015. Except as modified by this section, all other provisions of IC 6-1.1 apply regarding the payment of refunds and



application of credits:

(b) If upon the conclusion of a real property tax assessment appeal, the total amount of property taxes owed to the taxpayer as a result of the appeal is one hundred thousand dollars (\$100,000) or more for the assessment dates under appeal, the auditor of the county in which the property is located may, instead of a refund, elect to apply credits in equal installments to future property tax installments for the property over a period of not more than five (5) years following the date of the conclusion of the assessment appeal. The auditor may elect to accelerate credits or to provide a full or partial refund within the five (5) year period.

(c) ~~This section expires December 31, 2019.~~

SECTION 43. IC 6-1.5-5-1, AS AMENDED BY P.L.208-2005, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) The Indiana board shall conduct impartial review of all appeals of final determinations of the department of local government finance made under the following:

- (1) IC 6-1.1-8.
- (2) IC 6-1.1-14-11.
- (3) IC 6-1.1-16.
- ~~(4) IC 6-1.1-26-2.~~
- ~~(5) (4) IC 6-1.1-45-6.~~ **IC 6-1.1-45-11.**

(b) Each notice of final determination issued by the department of local government finance under a statute listed in subsection (a) must give the taxpayer notice of:

- (1) the opportunity for review under this section; and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) Except as provided in subsection (e), in order to obtain a review by the Indiana board under this section, the taxpayer must file a petition for review with the appropriate county assessor not later than forty-five (45) days after the notice of the department of local government finance's action is given to the taxpayer.

(d) The county assessor shall transmit a petition for review under subsection (c) to the Indiana board not later than ten (10) days after the petition is filed.

(e) In order to obtain a review by the Indiana board of an appeal of a final determination of the department of local government finance under IC 6-1.1-8-30, the public utility company must follow the procedures in IC 6-1.1-8-30.

SECTION 44. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies to a taxpayer notwithstanding IC 6-1.1-11 or



any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2011, assessment date.

(c) As used in this SECTION, "taxpayer" refers to a church that:

- (1) owns a parcel of real property in St. Joseph County that is at least ten (10) acres in size; and
- (2) failed to timely file a property tax exemption application for the parcel described in subdivision (1) for the March 1, 2011, assessment date.

(d) A taxpayer may, before September 1, 2017, file a property tax exemption application and supporting documents claiming an exemption under IC 6-1.1-10-16 for the March 1, 2011, assessment date.

(e) If the real property for which a property tax exemption application is filed under this SECTION would have qualified for an exemption under IC 6-1.1-10-16 for the assessment date described in subsection (b) if an exemption application had been timely filed:

- (1) the property tax exemption is allowed; and
- (2) the property tax exemption application filed under this SECTION is considered to have been timely filed.

(f) A taxpayer is entitled to the exemption from real property tax as claimed on any property tax exemption application filed under this SECTION, regardless of whether:

- (1) a property tax exemption application was previously filed for the same or similar property for the assessment date;
- (2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;
- (3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or
- (4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which a property tax exemption is claimed.

(g) The property tax exemption claimed by a taxpayer under this SECTION is considered approved without further action being required by the county assessor or the county property tax assessment board of appeals for the county in which the property



subject to the property tax exemption application is located. This exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(h) The county auditor shall remove all penalties and interest assigned to the real property for which a property tax exemption is allowed under this SECTION for the assessment date described in subsection (b).

(i) To the extent that the taxpayer has paid any property taxes, penalties, or interest with respect to the real property for which a property tax exemption application is allowed under this SECTION, the taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by a taxpayer under this subsection before September 1, 2017, is considered timely filed.

(j) The county auditor shall pay any refund due under this SECTION in two (2) equal installments before the following dates:

- (1) January 1, 2018.
- (2) January 1, 2019.

(k) The county auditor is not required to pay accrued interest on any amount that a taxpayer is entitled to receive as a refund under this SECTION.

(l) This SECTION expires January 1, 2020.

SECTION 45. [EFFECTIVE JANUARY 1, 2000 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after January 1, 2000, and before March 1, 2013.

(c) As used in this SECTION, "eligible property" means real property:

- (1) that was conveyed to an eligible taxpayer in 1999 or 2008;
- (2) on which property taxes were imposed for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates; and
- (3) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.



(d) As used in this SECTION, "qualified taxpayer" refers to:

- (1) a nonprofit corporation; or**
- (2) an owner of property used in accordance with IC 6-1.1-12-16(a).**

(e) A qualified taxpayer may, before September 1, 2017, file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION and IC 6-1.1-10-16 for eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property shall be allowed and granted for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property exempted under this SECTION for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates were not timely paid.



(h) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(i) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates, the qualified taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by an qualified taxpayer under this subsection before September 1, 2017, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(j) This SECTION expires July 1, 2020.

SECTION 46. An emergency is declared for this act.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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