



SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1166 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017,
4 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2021]: Sec. 17.3. (a) As used in this section, "tax official"
6 means:
7 (1) a township assessor;
8 (2) a county assessor;
9 (3) a county auditor;
10 (4) a county treasurer;
11 (5) a member of a county board; or
12 (6) any employee, contract employee, or independent contractor
13 of an individual described in subdivisions (1) through (5).
14 (b) Except as provided in subsection (c), a tax official in a county
15 may not serve as a tax representative of any taxpayer with respect to
16 property subject to property taxes in the county before the county board
17 of that county or the Indiana board. The prohibition under this
18 subsection applies regardless of whether or not the individual receives
19 any compensation for the representation or assistance.
20 (c) Subsection (b) does not:
21 (1) prohibit a contract employee or independent contractor of a
22 tax official from serving as a tax representative before the county
23 board or Indiana board for a taxpayer with respect to property
24 subject to property taxes in the county unless the contract
25 employee or independent contractor personally and substantially
26 participated in the assessment of the property; or
27 (2) prohibit an individual from appearing before the county board

- 1 or Indiana board regarding property owned by the individual.
- 2 (d) An individual who is a former county assessor, former township
- 3 assessor, former employee or contract employee of a county assessor
- 4 or township assessor, or an independent contractor formerly employed
- 5 by a county assessor or township assessor may not serve as a tax
- 6 representative for or otherwise assist another person in an assessment
- 7 appeal before a county board or the Indiana board if:
- 8 (1) the appeal involves the assessment of property located in:
- 9 (A) the county in which the individual was the county assessor
- 10 or was an employee, contract employee, or independent
- 11 contractor of the county assessor; or
- 12 (B) the township in which the individual was the township
- 13 assessor or was an employee, contract employee, or
- 14 independent contractor of the township assessor; and
- 15 (2) while the individual was the county assessor or township
- 16 assessor, was employed by or a contract employee of the county
- 17 assessor or the township assessor, or was an independent
- 18 contractor for the county assessor or the township assessor, the
- 19 individual personally and substantially participated in the
- 20 assessment of the property.

21 The prohibition under this subsection applies regardless of whether the

22 individual receives any compensation for the representation or

23 assistance. However, this subsection does not prohibit an individual

24 from appearing before the Indiana board or county board regarding

25 property owned by the individual.

26 (e) The department shall prepare and make available to taxpayers a

27 power of attorney form that allows the owner of property that is the

28 subject of an appeal under this article to appoint a relative (as defined

29 in IC 2-2.2-1-17) for specific assessment years to represent the owner

30 concerning the appeal before the county board or the department of

31 local government finance. A relative who is appointed by the owner of

32 the property under this subsection:

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

38 **(f) Notwithstanding any other law, but subject to subsections (b)**

39 **and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax**

40 **representative of any taxpayer concerning property subject to**

41 **property taxes in the county:**

- 42 (1) before the county board of that county, if:
- 43 (A) the individual is certified as a level two
- 44 assessor-appraiser under IC 6-1.1-35.5; and
- 45 (B) the taxpayer authorizes the individual to serve as the
- 46 taxpayer's tax representative on a form that is:

- 1 **(i) prepared by the department of local government**
- 2 **finance; and**
- 3 **(ii) submitted with the taxpayer's notice to initiate an**
- 4 **appeal; or**
- 5 **(2) before the county board of that county or the Indiana**
- 6 **board, if the individual is certified as a level three**
- 7 **assessor-appraiser under IC 6-1.1-35.5."**

8 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1166 as printed April 7, 2021.)

Senator NIEMEYER