



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 6-1.1-15-1.1, AS AMENDED BY P.L.159-2020,
4 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 1.1. (a) A taxpayer may appeal an assessment
6 of a taxpayer's tangible property by filing a notice in writing with the
7 township assessor, or the county assessor if the township is not served
8 by a township assessor. Except as provided in subsections (e) and (h),
9 an appeal under this section may raise any claim of an error related to
10 the following:
11 (1) The assessed value of the property.
12 (2) The assessment was against the wrong person.
13 (3) The approval, denial, or omission of a deduction, credit,
14 exemption, abatement, or tax cap.
15 (4) A clerical, mathematical, or typographical mistake.
16 (5) The description of the real property.
17 (6) The legality or constitutionality of a property tax or
18 assessment.
19 A written notice under this section must be made on a form designated
20 by the department of local government finance. **The form must**
21 **include notice to the taxpayer of the taxpayer's right to submit a**
22 **written complaint to the department as allowed under**
23 **IC 6-1.1-35.7-4(b).** A taxpayer must file a separate petition for each
24 parcel.
25 (b) A taxpayer may appeal an error in the assessed value of the
26 property under subsection (a)(1) any time after the official's action, but
27 not later than the following:

- 1 (1) For assessments before January 1, 2019, the earlier of:
 2 (A) forty-five (45) days after the date on which the notice of
 3 assessment is mailed by the county; or
 4 (B) forty-five (45) days after the date on which the tax
 5 statement is mailed by the county treasurer, regardless of
 6 whether the assessing official changes the taxpayer's
 7 assessment.
- 8 (2) For assessments of real property after December 31, 2018, the
 9 earlier of:
 10 (A) June 15 of the assessment year, if the notice of assessment
 11 is mailed by the county before May 1 of the assessment year;
 12 or
 13 (B) June 15 of the year in which the tax statement is mailed by
 14 the county treasurer, if the notice of assessment is mailed by
 15 the county on or after May 1 of the assessment year.
- 16 (3) For assessments of personal property, forty-five (45) days after
 17 the date on which the county mails the notice under
 18 IC 6-1.1-3-20.
- 19 A taxpayer may appeal an error in the assessment under subsection
 20 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after
 21 the taxes were first due.
- 22 (c) Except as provided in subsection (d), an appeal under this
 23 section applies only to the tax year corresponding to the tax statement
 24 or other notice of action.
- 25 (d) An appeal under this section applies to a prior tax year if a
 26 county official took action regarding a prior tax year, and such action
 27 is reflected for the first time in the tax statement. A taxpayer who has
 28 timely filed a written notice of appeal under this section may be
 29 required to file a petition for each tax year, and each petition filed later
 30 must be considered timely.
- 31 (e) A taxpayer may not appeal under this section any claim of error
 32 related to the following:
 33 (1) The denial of a deduction, exemption, abatement, or credit if
 34 the authority to approve or deny is not vested in the county board,
 35 county auditor, county assessor, or township assessor.
 36 (2) The calculation of interest and penalties.
 37 (3) A matter under subsection (a) if a separate appeal or review
 38 process is statutorily prescribed.
- 39 However, a claim may be raised under this section regarding the
 40 omission or application of a deduction approved by an authority other
 41 than the county board, county auditor, county assessor, or township
 42 assessor.
- 43 (f) The filing of a written notice under this section constitutes a
 44 request by the taxpayer for a preliminary informal meeting with the
 45 township assessor, or the county assessor if the township is not served
 46 by a township assessor.

- 1 (g) A county or township official who receives a written notice
- 2 under this section shall forward the notice to:
- 3 (1) the county board; and
- 4 (2) the county auditor, if the taxpayer raises a claim regarding a
- 5 matter that is in the discretion of the county auditor.
- 6 (h) A taxpayer may not raise any claim in an appeal under this
- 7 section related to the legality or constitutionality of:
- 8 (1) a user fee (as defined in IC 33-23-1-10.5);
- 9 (2) any other charge, fee, or rate imposed by a political
- 10 subdivision under any other law; or
- 11 (3) any tax imposed by a political subdivision other than a
- 12 property tax."
- 13 Renumber all SECTIONS consecutively.
(Reference is to EHB 1166 as printed April 7, 2021.)

Senator HOLDMAN