

HOUSE BILL No. 1166

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-13-13.

Synopsis: Property tax assessment appeals. Provides that if an assessment on a taxpayer's residential real property or commercial property is increased for a tax year for any reason other than trending, and the taxpayer appeals the increased assessment to the county property tax assessment board of appeals or the Indiana board of tax review and prevails, or prevails at any subsequent appeal of the increased assessment, the assessing official may not increase the assessed value on the residential real property or commercial property for the next five years for any reason other than trending. Specifies that the provision does not apply where there was a change in structural improvements, zoning, or use that was not considered in the assessment for the prior tax year.

Effective: January 1, 2022.

Soliday, Heine, Aylesworth

January 7, 2021, read first time and referred to Committee on Ways and Means.



First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

HOUSE BILL No. 1166

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

1 SECTION 1. IC 6-1.1-13-13 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2022]: **Sec. 13. (a) This section applies to both**
4 **residential real property and commercial property for which the**
5 **assessed value was increased for a tax year by an assessing official**
6 **for any reason other than by the application of the actual trending**
7 **factor used by the assessing official to adjust property values for**
8 **that year. However, this section does not apply to an assessment if**
9 **the assessment is based on:**
10 (1) **structural improvements;**
11 (2) **zoning; or**
12 (3) **uses;**
13 **that were not considered in the assessment for the prior tax year.**
14 **(b) If the taxpayer:**
15 (1) **appeals an increased assessment as described in subsection**
16 **(a) to the county property tax assessment board of appeals or**
17 **the Indiana board; and**



1 **(2) prevails in an appeal described in subdivision (1) or any**
2 **resulting subsequent appeal of the increased assessment**
3 **described in subsection (a);**
4 **the assessing official shall not increase the assessed value of the**
5 **property for any of the next five (5) tax years for any reason other**
6 **than by application of the actual trending factor used by the**
7 **assessing official to adjust property values for a tax year.**
8 **SECTION 2. [EFFECTIVE JANUARY 1, 2022] (a) IC 6-1.1-13-13,**
9 **as added by this act, applies to taxable years beginning after**
10 **December 31, 2021.**
11 **(b) This SECTION expires June 30, 2024.**

