



February 4, 2021

HOUSE BILL No. 1166

DIGEST OF HB 1166 (Updated February 2, 2021 8:42 pm - DI 125)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Property tax assessment appeals. Provides that if an assessment on a taxpayer's residential real property, agricultural property, or commercial property is increased for a tax year, 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, agricultural property, or commercial property for the next four years. Specifies that the provision does not apply to an assessment if the assessment is based on substantial improvements, zoning, or uses that were 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.
February 4, 2021, amended, reported — Do Pass.

HB 1166—LS 6762/DI 134



February 4, 2021

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 6-1.1-15-20 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2022]: **Sec. 20. (a) This section applies to residential**
4 **real property, agricultural property, and commercial property for**
5 **which the assessed value was increased for a tax year by an**
6 **assessing official. However, this section does not apply to an**
7 **assessment if the assessment is based on:**
8 (1) **substantial improvements;**
9 (2) **zoning; or**
10 (3) **uses;**
11 **that were not considered in the assessment for the prior tax year.**
12 **(b) If the taxpayer:**
13 (1) **appeals an increased assessment as described in subsection**
14 **(a) to the county property tax assessment board of appeals or**
15 **the Indiana board; and**
16 (2) **prevails in an appeal described in subdivision (1) or any**
17 **resulting subsequent appeal of the increased assessment**

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1 **described in subsection (a);**
2 **the assessing official shall not increase the assessed value of the**
3 **property for any of the next four (4) tax years.**
4 **SECTION 2. [EFFECTIVE JANUARY 1, 2022] (a) IC 6-1.1-15-20,**
5 **as added by this act, applies to taxable years beginning after**
6 **December 31, 2021.**
7 **(b) This SECTION expires June 30, 2024.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1166, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 1, delete "IC 6-1.1-13-13" and insert "IC 6-1.1-15-20".

Page 1, line 3, delete "13." and insert "**20.**".

Page 1, line 3, delete "both".

Page 1, line 4, after "real property" insert ", **agricultural property,**".

Page 1, line 5, after "official" insert ".".

Page 1, delete lines 6 through 7.

Page 1, line 8, delete "that year."

Page 1, line 10, delete "structural" and insert "**substantial**".

Page 2, line 5, delete "five (5)" and insert "**four (4)**".

Page 2, line 5, delete "for any reason other" and insert ".".

Page 2, delete lines 6 through 7.

Page 2, line 8, delete "IC 6-1.1-13-13" and insert "**IC 6-1.1-15-20**".

and when so amended that said bill do pass.

(Reference is to HB 1166 as introduced.)

BROWN T

Committee Vote: yeas 22, nays 2.

