



April 7, 2021

ENGROSSED HOUSE BILL No. 1166

DIGEST OF HB 1166 (Updated April 6, 2021 11:33 am - DI 138)

Citations Affected: IC 6-1.1.

Synopsis: Assessor competency. Provides that a taxpayer may submit a written complaint to the department of local government finance if the taxpayer has reason to believe the assessing official failed to adhere to Uniform Standards of Professional Appraisal Practice or does not have the necessary competency to perform the assessment.

Effective: Upon passage.

**Soliday, Heine, Aylesworth, Abbott,
Judy, May, Slager, Cherry,
Prescott, Klinker**

(SENATE SPONSORS — HOLDMAN, HOUCHIN, ROGERS,
RANDOLPH LONNIE M)

January 7, 2021, read first time and referred to Committee on Ways and Means.
February 4, 2021, amended, reported — Do Pass.
February 8, 2021, read second time, ordered engrossed. Engrossed.
February 11, 2021, read third time, passed. Yeas 71, nays 22.

SENATE ACTION

February 23, 2021, read first time and referred to Committee on Tax and Fiscal Policy.
April 6, 2021, amended, reported favorably — Do Pass. Reassigned to Committee on Rules and Legislative Procedure pursuant to Rule 68(b). Committee report adopted pursuant to Rule 66(b).

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April 7, 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.

ENGROSSED 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 6-1.1-35.7-4, AS ADDED BY P.L.134-2014,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 4. (a) A township assessor, a county assessor,
4 an employee of the township assessor or county assessor, or an
5 appraiser:
6 (1) must be competent to perform a particular assessment;
7 (2) must acquire the necessary competency to perform the
8 assessment; or
9 (3) shall contract with an appraiser who demonstrates competency
10 to do the assessment.
11 (b) **If a taxpayer has reason to believe that the township**
12 **assessor, the county assessor, an employee of the township assessor**
13 **or county assessor, or an appraiser has violated subsection (a) or**
14 **section 3 of this chapter, the taxpayer may submit a written**
15 **complaint to the department. The department shall respond in**
16 **writing to the complaint within thirty (30) days.**
17 (b) (c) The department may revoke the certification of a township

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1 assessor, a county assessor, an employee of the township assessor or
 2 county assessor, or an appraiser under 50 IAC 15 for gross
 3 incompetence in the performance of an assessment.

4 ~~(c)~~ (d) An individual whose certification is revoked by the
 5 department under subsection ~~(b)~~ (c) may appeal the department's
 6 decision to the certification appeal board established under subsection
 7 ~~(d)~~: (e). A decision of the certification appeal board may be appealed
 8 to the tax court in the same manner that a final determination of the
 9 department may be appealed under IC 33-26.

10 ~~(d)~~ (e) The certification appeal board is established for the sole
 11 purpose of conducting appeals under this section. The board consists
 12 of the following seven (7) members:

13 (1) Two (2) representatives of the department appointed by the
 14 commissioner of the department.

15 (2) Two (2) individuals appointed by the governor. The
 16 individuals must be township or county assessors.

17 (3) Two (2) individuals appointed by the governor. The
 18 individuals must be licensed appraisers.

19 (4) One (1) individual appointed by the governor. The individual
 20 must be a resident of Indiana.

21 The commissioner of the department shall designate a member
 22 appointed under subdivision (1) as the chairperson of the board. Not
 23 more than four (4) members of the board may be members of the same
 24 political party. Each member of the board serves at the pleasure of the
 25 appointing authority.

26 ~~(e)~~ (f) The certification appeal board shall meet as often as is
 27 necessary to properly perform its duties. Each member of the board is
 28 entitled to the following:

29 (1) The salary per diem provided under IC 4-10-11-2.1(b).

30 (2) Reimbursement for traveling expenses as provided under
 31 IC 4-13-1-4.

32 (3) Other expenses actually incurred in connection with the
 33 member's duties as provided in the state policies and procedures
 34 established by the Indiana department of administration and
 35 approved by the budget agency.

36 **SECTION 2. An emergency is declared for this act.**



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.

 COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1166, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to HB 1166 as printed February 4, 2021.)

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HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

REPORT OF THE PRESIDENT
PRO TEMPORE

Madam President: Pursuant to Senate Rule 68(b), I hereby report that, subsequent to the adoption of the Committee Report on April 6, 2021, House Bill 1166 was reassigned to the Committee on Rules and Legislative Procedure.

BRAY

COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred House Bill 1166 pursuant to Senate Rule 66(b), has had the same under consideration and begs leave to report back to the Senate that House Bill 1166 is approved as amended by the Committee on Tax and Fiscal Policy.

BRAY

