



Reprinted  
April 9, 2021

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# ENGROSSED HOUSE BILL No. 1166

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DIGEST OF HB 1166 (Updated April 8, 2021 3:40 pm - DI 134)

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

**Synopsis:** Tax representatives and assessor competency. Provides that certified level two assessor-appraisers and certified level three assessor-appraisers may serve as tax representatives under certain circumstances. 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. Provides that notice of a taxpayer's right to submit a written complaint must be included on the taxpayer's notice of assessment or reassessment.

**Effective:** Upon passage; July 1, 2021.

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

(SENATE SPONSORS — HOLDMAN, HOUCIN, ROGERS,  
RANDOLPH LONNIE M, KOCH)

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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).  
April 8, 2021, read second time, amended, ordered engrossed.

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EH 1166—LS 6762/DI 134





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April 9, 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

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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 6-1.1-4-22, AS AMENDED BY P.L.232-2017,  
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: Sec. 22. (a) If any assessing official assesses or  
4 reassesses any real property under this article (including an annual  
5 adjustment under section 4.5 of this chapter), the official shall give  
6 notice to the taxpayer and the county assessor, by mail or by using  
7 electronic mail that includes a secure Internet link to the information  
8 in the notice, of the amount of the assessment or reassessment.  
9 (b) Each township or county assessor shall provide the notice  
10 required by this section by the earlier of:  
11 (1) ninety (90) days after the assessor:  
12 (A) completes the appraisal of a parcel; or  
13 (B) receives a report for a parcel from a professional appraiser  
14 or professional appraisal firm; or  
15 (2) April 10 of the year containing the assessment date for which  
16 the assessment or reassessment first applies, if the assessment  
17 date occurs in a year that ends before January 1, 2016, and

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- 1 February 10 of the year containing the assessment date for which  
 2 the assessment or reassessment first applies, if the assessment  
 3 date occurs in a year that begins after December 31, 2015.
- 4 (c) The notice required by this section is in addition to any required  
 5 notice of assessment or reassessment included in a property tax  
 6 statement under IC 6-1.1-22 or IC 6-1.1-22.5.
- 7 (d) The notice required by this section must include notice to the  
 8 person of the opportunity to appeal the assessed valuation under  
 9 IC 6-1.1-15-1.1.
- 10 (e) Notice of the opportunity to appeal the assessed valuation  
 11 required under subsection (d) must include the following:
- 12 (1) The procedure that a taxpayer must follow to appeal the  
 13 assessment or reassessment.
- 14 (2) The forms that must be filed for an appeal of the assessment  
 15 or reassessment.
- 16 (3) Notice that an appeal of the assessment or reassessment  
 17 requires evidence relevant to the true tax value of the taxpayer's  
 18 property as of the assessment date.
- 19 **(f) The notice required by this section must include notice to the**  
 20 **taxpayer of the taxpayer's right to submit a written complaint to**  
 21 **the department under IC 6-1.1-35.7-4(b) if a taxpayer has reason**  
 22 **to believe that the township assessor, the county assessor, an**  
 23 **employee of the township assessor or county assessor, or an**  
 24 **appraiser has violated IC 6-1.1-35.7-3 or IC 6-1.1-35.7-4(a). The**  
 25 **notice required under this subsection must include the procedure**  
 26 **that a taxpayer must follow to submit the written complaint to the**  
 27 **department.**
- 28 SECTION 2. IC 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017,  
 29 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2021]: Sec. 17.3. (a) As used in this section, "tax official"  
 31 means:
- 32 (1) a township assessor;  
 33 (2) a county assessor;  
 34 (3) a county auditor;  
 35 (4) a county treasurer;  
 36 (5) a member of a county board; or  
 37 (6) any employee, contract employee, or independent contractor  
 38 of an individual described in subdivisions (1) through (5).
- 39 (b) Except as provided in subsection (c), a tax official in a county  
 40 may not serve as a tax representative of any taxpayer with respect to  
 41 property subject to property taxes in the county before the county board  
 42 of that county or the Indiana board. The prohibition under this



1 subsection applies regardless of whether or not the individual receives  
2 any compensation for the representation or assistance.

3 (c) Subsection (b) does not:

4 (1) prohibit a contract employee or independent contractor of a  
5 tax official from serving as a tax representative before the county  
6 board or Indiana board for a taxpayer with respect to property  
7 subject to property taxes in the county unless the contract  
8 employee or independent contractor personally and substantially  
9 participated in the assessment of the property; or

10 (2) prohibit an individual from appearing before the county board  
11 or Indiana board regarding property owned by the individual.

12 (d) An individual who is a former county assessor, former township  
13 assessor, former employee or contract employee of a county assessor  
14 or township assessor, or an independent contractor formerly employed  
15 by a county assessor or township assessor may not serve as a tax  
16 representative for or otherwise assist another person in an assessment  
17 appeal before a county board or the Indiana board if:

18 (1) the appeal involves the assessment of property located in:

19 (A) the county in which the individual was the county assessor  
20 or was an employee, contract employee, or independent  
21 contractor of the county assessor; or

22 (B) the township in which the individual was the township  
23 assessor or was an employee, contract employee, or  
24 independent contractor of the township assessor; and

25 (2) while the individual was the county assessor or township  
26 assessor, was employed by or a contract employee of the county  
27 assessor or the township assessor, or was an independent  
28 contractor for the county assessor or the township assessor, the  
29 individual personally and substantially participated in the  
30 assessment of the property.

31 The prohibition under this subsection applies regardless of whether the  
32 individual receives any compensation for the representation or  
33 assistance. However, this subsection does not prohibit an individual  
34 from appearing before the Indiana board or county board regarding  
35 property owned by the individual.

36 (e) The department shall prepare and make available to taxpayers a  
37 power of attorney form that allows the owner of property that is the  
38 subject of an appeal under this article to appoint a relative (as defined  
39 in IC 2-2.2-1-17) for specific assessment years to represent the owner  
40 concerning the appeal before the county board or the department of  
41 local government finance. A relative who is appointed by the owner of  
42 the property under this subsection:



1 (1) may represent the owner before the county board or the  
 2 department of local government finance but not the Indiana board  
 3 concerning the appeal; and

4 (2) is not required to be certified as a tax representative in order  
 5 to represent the owner concerning the appeal.

6 **(f) Notwithstanding any other law, but subject to subsections (b)**  
 7 **and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax**  
 8 **representative of any taxpayer concerning property subject to**  
 9 **property taxes in the county:**

10 (1) before the county board of that county, if:

11 (A) the individual is certified as a level two  
 12 assessor-appraiser under IC 6-1.1-35.5; and

13 (B) the taxpayer authorizes the individual to serve as the  
 14 taxpayer's tax representative on a form that is:

15 (i) prepared by the department of local government  
 16 finance; and

17 (ii) submitted with the taxpayer's notice to initiate an  
 18 appeal; or

19 (2) before the county board of that county or the Indiana  
 20 board, if the individual is certified as a level three  
 21 assessor-appraiser under IC 6-1.1-35.5.

22 SECTION 3. IC 6-1.1-35.7-4, AS ADDED BY P.L.134-2014,  
 23 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 UPON PASSAGE]: Sec. 4. (a) A township assessor, a county assessor,  
 25 an employee of the township assessor or county assessor, or an  
 26 appraiser:

27 (1) must be competent to perform a particular assessment;

28 (2) must acquire the necessary competency to perform the  
 29 assessment; or

30 (3) shall contract with an appraiser who demonstrates competency  
 31 to do the assessment.

32 **(b) If a taxpayer has reason to believe that the township**  
 33 **assessor, the county assessor, an employee of the township assessor**  
 34 **or county assessor, or an appraiser has violated subsection (a) or**  
 35 **section 3 of this chapter, the taxpayer may submit a written**  
 36 **complaint to the department. The department shall respond in**  
 37 **writing to the complaint within thirty (30) days.**

38 ~~(b)~~ (c) The department may revoke the certification of a township  
 39 assessor, a county assessor, an employee of the township assessor or  
 40 county assessor, or an appraiser under 50 IAC 15 for gross  
 41 incompetence in the performance of an assessment.

42 ~~(c)~~ (d) An individual whose certification is revoked by the



1 department under subsection ~~(b)~~ (c) may appeal the department's  
 2 decision to the certification appeal board established under subsection  
 3 ~~(d)~~: (e). A decision of the certification appeal board may be appealed  
 4 to the tax court in the same manner that a final determination of the  
 5 department may be appealed under IC 33-26.

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

9 (1) Two (2) representatives of the department appointed by the  
 10 commissioner of the department.

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

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

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

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

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

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

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

28 (3) Other expenses actually incurred in connection with the  
 29 member's duties as provided in the state policies and procedures  
 30 established by the Indiana department of administration and  
 31 approved by the budget agency.

32 **SECTION 4. 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.

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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

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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

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SENATE MOTION

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

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-4-22, AS AMENDED BY P.L.232-2017, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) If any assessing official assesses or reassesses any real property under this article (including an annual adjustment under section 4.5 of this chapter), the official shall give notice to the taxpayer and the county assessor, by mail or by using electronic mail that includes a secure Internet link to the information in the notice, of the amount of the assessment or reassessment.

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(b) Each township or county assessor shall provide the notice required by this section by the earlier of:

- (1) ninety (90) days after the assessor:
  - (A) completes the appraisal of a parcel; or
  - (B) receives a report for a parcel from a professional appraiser or professional appraisal firm; or
- (2) April 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment date occurs in a year that ends before January 1, 2016, and February 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment date occurs in a year that begins after December 31, 2015.

(c) The notice required by this section is in addition to any required notice of assessment or reassessment included in a property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(d) The notice required by this section must include notice to the person of the opportunity to appeal the assessed valuation under IC 6-1.1-15-1.1.

(e) Notice of the opportunity to appeal the assessed valuation required under subsection (d) must include the following:

- (1) The procedure that a taxpayer must follow to appeal the assessment or reassessment.
- (2) The forms that must be filed for an appeal of the assessment or reassessment.
- (3) Notice that an appeal of the assessment or reassessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date.

**(f) The notice required by this section must include notice to the taxpayer of the taxpayer's right to submit a written complaint to the department under IC 6-1.1-35.7-4(b) if a taxpayer has reason to believe that the township assessor, the county assessor, an employee of the township assessor or county assessor, or an appraiser has violated IC 6-1.1-35.7-3 or IC 6-1.1-35.7-4(a). The notice required under this subsection must include the procedure that a taxpayer must follow to submit the written complaint to the department."**

Renumber all SECTIONS consecutively.

(Reference is to EHB 1166 as printed April 7, 2021.)

WALKER G



## SENATE MOTION

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

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17.3. (a) As used in this section, "tax official" means:

- (1) a township assessor;
- (2) a county assessor;
- (3) a county auditor;
- (4) a county treasurer;
- (5) a member of a county board; or
- (6) any employee, contract employee, or independent contractor of an individual described in subdivisions (1) through (5).

(b) Except as provided in subsection (c), a tax official in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county board of that county or the Indiana board. The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.

(c) Subsection (b) does not:

- (1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or
- (2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

- (1) the appeal involves the assessment of property located in:
  - (A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or

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- (B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and
- (2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.

The prohibition under this subsection applies regardless of whether the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual.

(e) The department shall prepare and make available to taxpayers a power of attorney form that allows the owner of property that is the subject of an appeal under this article to appoint a relative (as defined in IC 2-2.2-1-17) for specific assessment years to represent the owner concerning the appeal before the county board or the department of local government finance. A relative who is appointed by the owner of the property under this subsection:

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

**(f) Notwithstanding any other law, but subject to subsections (b) and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax representative of any taxpayer concerning property subject to property taxes in the county:**

- (1) before the county board of that county, if:**
  - (A) the individual is certified as a level two assessor-appraiser under IC 6-1.1-35.5; and**
  - (B) the taxpayer authorizes the individual to serve as the taxpayer's tax representative on a form that is:**
    - (i) prepared by the department of local government finance; and**
    - (ii) submitted with the taxpayer's notice to initiate an appeal; or**
- (2) before the county board of that county or the Indiana board, if the individual is certified as a level three assessor-appraiser under IC 6-1.1-35.5."**



Renumber all SECTIONS consecutively.

(Reference is to EHB 1166 as printed April 7, 2021.)

NIEMEYER

