

HOUSE BILL No. 1215

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-31-11.5.

Synopsis: Property tax assessment appeals. Allows an immediate family member to be a tax representative for a property owner at a property tax assessment board of appeals hearing.

Effective: July 1, 2018.

Smith V

January 9, 2018, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

HOUSE BILL No. 1215



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 6-1.1-31-11.5, AS AMENDED BY P.L.255-2017,
2 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2018]: Sec. 11.5. (a) Subject to subsection (b), the department
4 of local government finance shall adopt rules under IC 4-22-2 to
5 govern the practice of representatives in proceedings before the
6 property tax assessment board of appeals and the department of local
7 government finance. **The rules must take into account the following:**
8 (1) **The applicant's age.**
9 (2) **The applicant's educational achievement, including the**
10 **applicant's assessor-appraiser level.**
11 (3) **The criteria the department of local government finance**
12 **determines to be appropriate for an individual to become a**
13 **certified tax representative.**
14 (4) **That there are situations in which an owner who is:**
15 (A) **incapacitated; or**
16 (B) **financially unable to engage a certified tax**
17 **representative;**



1 **should be permitted to be represented by a spouse, child,**
 2 **sibling, parent, grandparent, or grandchild (including**
 3 **stepparents, stepchildren, stepsiblings, and adoptive**
 4 **relationships). The owner, or an individual on the owner's**
 5 **behalf, shall, with an affidavit form supplied by the county**
 6 **assessor, execute a document appointing an individual as a tax**
 7 **representative for the owner.**

8 (b) Except as provided in subsection (c), a rule adopted under
 9 subsection (a) may not:

10 (1) restrict the ability of a representative to practice before the
 11 property tax assessment board of appeals or the department of
 12 local government finance based on the fact that the representative
 13 is not an attorney admitted to the Indiana bar;

14 (2) restrict the admissibility of written or oral testimony of a
 15 representative or other witness based upon the manner in which
 16 the representative or other witness is compensated; or

17 (3) restrict the ability of a certified public accountant to represent
 18 a client in a matter that relates only to the taxation of personal
 19 property or distributable property (as defined in 50 IAC 5.1-1-9).

20 (c) A rule adopted under subsection (a) may require a representative
 21 in a proceeding before the property tax assessment board of appeals or
 22 the department of local government finance to be an attorney admitted
 23 to the Indiana bar if the matter under consideration in the proceeding
 24 is:

25 (1) an exemption for which an application is required under
 26 IC 6-1.1-11;

27 (2) a claim that taxes are illegal as a matter of law;

28 (3) a claim regarding the constitutionality of an assessment; or

29 (4) any other matter that requires representation that involves the
 30 practice of law.

31 (d) This subsection applies to a petition that is filed with the
 32 property tax assessment board of appeals or a matter under
 33 consideration by the department of local government finance before the
 34 adoption of a rule under subsection (a) that establishes new standards
 35 for:

36 (1) the presentation of evidence or testimony; or

37 (2) the practice of representatives.

38 The property tax assessment board of appeals or the department of
 39 local government finance may not dismiss a petition or reject
 40 consideration of a matter solely for failure to comply with the rule
 41 adopted under subsection (a) without providing the petitioner with an
 42 opportunity to present evidence, testimony, or representation in



1 compliance with the rule.

