

# HOUSE BILL No. 1299

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-15-10.7.

**Synopsis:** Property tax assessment appeals. Provides that costs that may be reimbursed to a county assessor in defending an assessment appeal include legal fees.

**Effective:** July 1, 2017.

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January 10, 2017, read first time and referred to Committee on Local Government.

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First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

# HOUSE BILL No. 1299

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 6-1.1-15-10.7, AS ADDED BY P.L.180-2016,  
2 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2017]: Sec. 10.7. (a) The county fiscal body may adopt an  
4 ordinance to provide that the county assessor be reimbursed for certain  
5 costs incurred by the county assessor in defending an appeal under this  
6 chapter that is uncommon and infrequent in the normal course of  
7 defending appeals under this chapter. Costs include:  
8 (1) appraisal fees; ~~and~~  
9 (2) expert witness fees; **and**  
10 (3) legal fees;  
11 incurred in defending an appeal.  
12 (b) The ordinance must specify:  
13 (1) the appeal or appeals and why they are uncommon and  
14 infrequent;  
15 (2) a detailed list of expenses incurred by fund and by parcel  
16 number; and  
17 (3) that the county auditor will deduct the expenses listed in the



1 ordinance from property tax receipts collected in the taxing  
2 district in which the parcel is located before apportioning receipts  
3 to taxing units for the next semiannual settlement under  
4 IC 6-1.1-27.  
5 (c) Property tax receipts that are collected under this section must  
6 be deposited in the county fund that incurred the initial expense.  
7 (d) Expenses for an appeal that are deducted from a civil taxing  
8 unit's property tax revenue under this section are not considered to be  
9 part of a payment of a refund resulting from an appeal for purposes of  
10 a maximum permissible property tax levy appeal under  
11 IC 6-1.1-18.5-16.

