

Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

## SENATE ENROLLED ACT No. 266

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AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

SECTION 1. IC 6-1.1-4-4.3 IS REPEALED [EFFECTIVE UPON PASSAGE]. Sec. 4.3: (a) This section applies to real property for which the gross assessed value of the real property was reduced by the property tax assessment board of appeals in an appeal conducted under IC 6-1.1-15. However, this section does not apply for an assessment date if the real property was valued using the income capitalization approach in the appeal:

(b) This section applies to assessment dates after 2013:

(c) If the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in subsection (a) is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.

SECTION 2. IC 6-1.1-15-17.2, AS ADDED BY P.L.6-2012, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17.2. (a) **Except as provided in subsection (d)**, this section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal increased the assessed value of the assessed property by more than is **an increase of more than five percent (5%) over the assessed value**



determined by the county assessor or township assessor (if any) for the immediately preceding assessment date assessment for the same property for the prior tax year. In calculating the change in the assessment for purposes of this section, the assessment to be used for the prior tax year is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

- (1) as last corrected by an assessing official;
- (2) as stipulated or settled by the taxpayer and the assessing official; or
- (3) as determined by the reviewing authority.

(b) Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court. If a county assessor or township assessor fails to meet the burden of proof under this section, the taxpayer may introduce evidence to prove the correct assessment. If neither the assessing official nor the taxpayer meets the burden of proof under this section, the assessment reverts to the assessment for the prior tax year, which is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

- (1) as last corrected by an assessing official;
- (2) as stipulated or settled by the taxpayer and the assessing official; or
- (3) as determined by the reviewing authority.

(c) This section does not apply to an assessment if the assessment that is the subject of the review or appeal is based on:

- (1) structural improvements;
- (2) zoning; or
- (3) uses;

that were not considered in the assessment for the prior tax year.

(d) This subsection applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15. However, this subsection does not apply for an assessment date if the real property was valued using the income capitalization approach in the appeal. If the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or



township assessor (if any) making the assessment has the burden of proving that the assessment is correct.

(e) This section, as amended in the 2014 regular session of the Indiana general assembly, applies:

(1) to all appeals or reviews pending on the effective date of the amendments made to this section in the 2014 regular session of the Indiana general assembly; and

(2) to all appeals or reviews filed thereafter.

SECTION 3. An emergency is declared for this act.



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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

