

## SENATE BILL No. 386

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-15-1.

**Synopsis:** Review of assessments and deductions. Provides that before a hearing to be held by a county property tax assessment board of appeals (PTABOA) to review an action taken by a county or township official with respect to an assessment of a taxpayer's property or a reviewable deduction claimed by a taxpayer, the county or township official and the taxpayer must exchange the information that each party is relying on to support each party's respective position on each disputed issue concerning the assessment or deduction.

**Effective:** July 1, 2017.

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## Niemeyer

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

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Introduced

First Regular Session 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.

## SENATE BILL No. 386

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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 6-1.1-15-1, AS AMENDED BY P.L.149-2016,  
2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2017]: Sec. 1. (a) Except as provided in section 1.5 of this  
4 chapter, a taxpayer may obtain a review by the county board of a  
5 county or township official's action with respect to any of the following,  
6 or any combination of the following:

7 (1) The assessment of the taxpayer's tangible property.  
8 (2) A deduction for which a review under this section is  
9 authorized by any of the following:  
10 (A) IC 6-1.1-12-25.5.  
11 (B) IC 6-1.1-12-28.5.  
12 (C) IC 6-1.1-12-35.5.  
13 (D) IC 6-1.1-12.1-5.  
14 (E) IC 6-1.1-12.1-5.3.  
15 (F) IC 6-1.1-12.1-5.4.  
16 (3) A determination concerning a common area under  
17 IC 6-1.1-10-37.5.



(1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and  
(2) the procedures the taxpayer must follow in order to obtain a review under this section.

26 (1) May 10 of the year; or  
27 (2) forty-five (45) days after the date of the tax statement mailed  
28 by the county treasurer, regardless of whether the assessing  
29 official changes the taxpayer's assessment.

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

37 (f) The written notice filed by a taxpayer under subsection (c) or (d)  
38 must include the following information:

39 (1) The name of the taxpayer.  
40 (2) The address and parcel or key number of the property.  
41 (3) The address and telephone number of the taxpayer.  
42 (g) The filing of a notice under subsection (c) or (d):



(1) initiates a review under this section; and  
(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and  
(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;  
(B) reviewing the taxpayer's property record card;  
(C) explaining to the taxpayer how the assessment or deduction was determined;  
(D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;  
(E) noting and considering objections of the taxpayer;  
(F) considering all errors alleged by the taxpayer; **and**  
(G) otherwise educating the taxpayer about:

(i) the taxpayer's assessment or deduction;  
(ii) the assessment or deduction process; and  
(iii) the assessment or deduction appeal process; **and**

**(H) exchanging any information that the taxpayer or the county or township official is relying on at the time of the preliminary informal hearing to support each respective party's positions on each disputed issue concerning the assessment or deduction.**

(i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The official referred to in subsection (a) must attest on the form that the official described to the taxpayer the taxpayer's right to a review of the issues by the county board under this chapter and the taxpayer's right to appeal to the Indiana board of tax review and to the Indiana tax court. The form must indicate the following:

(1) Notwithstanding section 2.5 of this chapter, if the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:

(A) those issues; and  
(B) the assessed value of the tangible property or the amount



of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.

(2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:

(A) a statement of those issues; and

(B) the identification of:

(i) the issues on which the taxpayer and the official agree;

and

(ii) the issues on which the taxpayer and the official disagree.

(j) If the county board receives a form referred to in subsection (1) before the hearing scheduled under subsection (k):

(1) the county board shall cancel the hearing;

(2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and

(3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.

(k) If:

(1) subsection (i)(2) applies; or

(2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer, the taxpayer's representative (if any), and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. A taxpayer may request a continuance of the hearing by filing, at least twenty (20) days before the hearing date, a request for continuance with the board and the county or township official with evidence supporting a just cause for the continuance. The board shall, not later than ten (10) days after the date the request for a continuance is filed, either find that the taxpayer has demonstrated a just cause for a continuance and grant the taxpayer the continuance, or deny the continuance. A taxpayer may request that the board take action without



1 the taxpayer being present and that the board make a decision based on  
2 the evidence already submitted to the board by filing, at least eight (8)  
3 days before the hearing date, a request with the board and the county  
4 or township official. A taxpayer may withdraw a petition by filing, at  
5 least eight (8) days before the hearing date, a notice of withdrawal with  
6 the board and the county or township official.

7 (l) At the hearing required under subsection (k):

8 (1) the taxpayer may present the taxpayer's reasons for  
9 disagreement with the assessment or deduction; and  
10 (2) the county or township official with whom the taxpayer filed  
11 the notice for review must present:

12 (A) the basis for the assessment or deduction decision; and  
13 (B) the reasons the taxpayer's contentions should be denied.

14 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer  
15 if the taxpayer or representative fails to appear at the hearing and,  
16 under subsection (k), the taxpayer's request for continuance is denied,  
17 or the taxpayer's request for continuance, request for the board to take  
18 action without the taxpayer being present, or withdrawal is not timely  
19 filed. A taxpayer may appeal the assessment of the penalty to the  
20 Indiana board or directly to the tax court. The penalty may not be added  
21 as an amount owed on the property tax statement under IC 6-1.1-22 or  
22 IC 6-1.1-22.5.

23 (m) ~~The official referred to in subsection (a) may not require the  
24 taxpayer to provide documentary evidence at the preliminary informal  
25 meeting under subsection (h). The county board may not require a  
26 taxpayer to file documentary evidence or summaries of statements of  
27 testimonial evidence before the hearing required under subsection (k).~~

28 ~~At the preliminary informal meeting, in order to facilitate  
29 understanding and the resolution of disputed issues, a county or  
30 township official and the taxpayer shall exchange the information  
31 that each party is relying on to support the party's respective  
32 position on each disputed issue concerning the assessment or  
33 deduction. If additional information is obtained by the county or  
34 township official or the taxpayer after the preliminary informal  
35 meeting and before the hearing held by the county board, the party  
36 obtaining the information shall provide the information to the  
37 other party. If the county or township official or the taxpayer  
38 obtains additional information and provides the information to the  
39 other party for the first time at the hearing held by the county  
40 board, the county board, unless waived by the receiving party,  
41 shall continue the hearing until a future hearing date of the county  
42 board so that the receiving party has an opportunity to review all~~



1       **the information that the offering party is relying on to support the**  
2       **offering party's positions on the disputed issues concerning the**  
3       **assessment or deduction.** If the action for which a taxpayer seeks  
4       review under this section is the assessment of tangible property, the  
5       taxpayer is not required to have an appraisal of the property in order to  
6       do the following:

7               (1) Initiate the review.  
8               (2) Prosecute the review.

9       (n) The county board shall prepare a written decision resolving all  
10      of the issues under review. The written decision may be in the form of  
11      a stipulated determination under section 2.5 of this chapter. The county  
12      board shall, by mail, give notice of its determination not later than:

13               (1) one hundred twenty (120) days after the hearing under  
14               subsection (k); or  
15               (2) thirty (30) days after an entry of a stipulated determination  
16               under section 2.5 of this chapter;

17      to the taxpayer, the official referred to in subsection (a), the county  
18      assessor, and the county auditor.

19               (o) If the maximum time elapses:

20               (1) under subsection (k) for the county board to hold a hearing; or  
21               (2) under subsection (n) for the county board to give notice of its  
22               determination;

23      the taxpayer may initiate a proceeding for review before the Indiana  
24      board by taking the action required by section 3 of this chapter at any  
25      time after the maximum time elapses.

