



Reprinted
March 28, 2017

ENGROSSED SENATE BILL No. 386

DIGEST OF SB 386 (Updated March 27, 2017 5:14 pm - DI 58)

Citations Affected: IC 6-1.1; IC 6-1.5; IC 36-8; noncode.

Synopsis: Property taxation. Makes procedural changes and technical corrections to various property tax provisions in the Indiana Code that relate to property tax assessments, reviews, appeals, and refunds. Provides for the exchange of information before a hearing to be held by a county property tax assessment board of appeals (PTABOA).
(Continued next page)

Effective: Upon passage; July 1, 2017.

Niemeyer, Bohacek, Randolph Lonnie M

(HOUSE SPONSORS — SLAGER, AYLESWORTH)

January 10, 2017, read first time and referred to Committee on Local Government.
February 2, 2017, reported favorably — Do Pass.
February 7, 2017, read second time, amended, ordered engrossed.
February 8, 2017, engrossed.
February 9, 2017, read third time, passed. Yeas 47, nays 0.

HOUSE ACTION

February 28, 2017, read first time and referred to Committee on Ways and Means.
March 23, 2017, amended, reported — Do Pass.
March 27, 2017, read second time, amended, ordered engrossed.

ES 386—LS 6696/DI 113



Digest Continued

Requires the department of local government finance (DLGF) to prepare and make available to taxpayers a power of attorney form that allows the owner of property that is the subject of an appeal to appoint an attorney in fact to represent the owner concerning the appeal before the PTABOA and the DLGF (but not the Indiana board of tax review). Provides that a person that is appointed by the owner of the property is not required to be certified as a tax representative in order to represent the owner concerning the appeal. Permits, instead of requires, the county assessor to impose a penalty against a taxpayer that fails to attend a scheduled hearing by the PTABOA. Provides that Jennings Township in Fayette County may increase its maximum township unit levy and its maximum levy for fire protection and emergency services for 2018. Allows a church that meets certain conditions and that missed the applicable deadline to claim a property tax exemption for the 2011 assessment date to file an application to claim the exemption. Removes the requirement that the township firefighting fund be the exclusive fund used for providing fire protection or emergency services.

ES 386—LS 6696/DI 113



Reprinted
March 28, 2017

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.

ENGROSSED SENATE BILL No. 386

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.111-2014,
2 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]: 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.~~ **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 SECTION 2. IC 6-1.1-9-1, AS AMENDED BY P.L.146-2008,
 20 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 21 [EFFECTIVE JULY 1, 2017]: Sec. 1. If a township assessor (if any),
 22 county assessor, or county property tax assessment board of appeals
 23 believes that any taxable tangible property has been omitted from or
 24 undervalued on the assessment rolls or the tax duplicate for any year or
 25 years, the official or board shall give written notice under IC 6-1.1-3-20
 26 or IC 6-1.1-4-22 of the assessment or increase in assessment. The
 27 notice shall contain a general description of the property and a
 28 statement describing the taxpayer's right to a review with the county
 29 property tax assessment board of appeals under ~~IC 6-1.1-15-1.~~
 30 **IC 6-1.1-15-1.1.**
- 31 SECTION 3. IC 6-1.1-11-3, AS AMENDED BY P.L.111-2014,
 32 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2017]: Sec. 3. (a) Subject to subsections (e), (f), ~~and (g)~~ **and**
 34 **(h)**, an owner of tangible property who wishes to obtain an exemption
 35 from property taxation shall file a certified application in duplicate with
 36 the county assessor of the county in which the property that is the
 37 subject of the exemption is located. The application must be filed
 38 annually on or before:
- 39 (1) May 15 on forms prescribed by the department of local
 40 government finance, if the application is filed for an assessment
 41 date in a year that ends before January 1, 2016; and
 42 (2) April 1 of the year containing the assessment date, if the



1 application is filed in a year that begins after December 31, 2015.
 2 Except as provided in sections 1, 3.5, and 4 of this chapter, the
 3 application applies only for the taxes imposed for the year for which
 4 the application is filed.

5 (b) The authority for signing an exemption application may not be
 6 delegated by the owner of the property to any other person except by
 7 an executed power of attorney.

8 (c) An exemption application which is required under this chapter
 9 shall contain the following information:

10 (1) A description of the property claimed to be exempt in
 11 sufficient detail to afford identification.

12 (2) A statement showing the ownership, possession, and use of
 13 the property.

14 (3) The grounds for claiming the exemption.

15 (4) The full name and address of the applicant.

16 (5) For the year that ends on the assessment date of the property,
 17 identification of:

18 (A) each part of the property used or occupied; and

19 (B) each part of the property not used or occupied;

20 for one (1) or more exempt purposes under IC 6-1.1-10 during the
 21 time the property is used or occupied.

22 (6) Any additional information which the department of local
 23 government finance may require.

24 (d) A person who signs an exemption application shall attest in
 25 writing and under penalties of perjury that, to the best of the person's
 26 knowledge and belief, a predominant part of the property claimed to be
 27 exempt is not being used or occupied in connection with a trade or
 28 business that is not substantially related to the exercise or performance
 29 of the organization's exempt purpose.

30 (e) An owner must file with an application for exemption of real
 31 property under subsection (a) or section 5 of this chapter a copy of the
 32 assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation
 33 of the assessed value of the real property for the assessment date for
 34 which the exemption is claimed. Upon receipt of the exemption
 35 application, the county assessor shall examine that record and
 36 determine if the real property for which the exemption is claimed is
 37 properly assessed. If the county assessor determines that the real
 38 property is not properly assessed, the county assessor shall:

39 (1) properly assess the real property or direct the township
 40 assessor to properly assess the real property; and

41 (2) notify the county auditor of the proper assessment or direct the
 42 township assessor to notify the county auditor of the proper



1 assessment.

2 (f) If the county assessor determines that the applicant has not filed
3 with an application for exemption a copy of the record referred to in
4 subsection (e), the county assessor shall notify the applicant in writing
5 of that requirement. The applicant then has thirty (30) days after the
6 date of the notice to comply with that requirement. The county property
7 tax assessment board of appeals shall deny an application described in
8 this subsection if the applicant does not comply with that requirement
9 within the time permitted under this subsection. After December 31,
10 2015, the notice required by this subsection must be sent not later than
11 April 25 in the year that it is required.

12 (g) This subsection applies whenever a law requires an exemption
13 to be claimed on or in an application accompanying a personal property
14 tax return. The claim or application may be filed on or with a personal
15 property tax return not more than thirty (30) days after the filing date
16 for the personal property tax return, regardless of whether an extension
17 of the filing date has been granted under IC 6-1.1-3-7.

18 **(h) Notwithstanding subsection (a), a person seeking an**
19 **exemption may file an exemption application up to three (3) years**
20 **following the deadline set forth in subsection (a) if:**

21 **(1) the property on which the person seeking an exemption**
22 **was exempt from taxation for the tax year immediately before**
23 **the deadline set forth in subsection (a); and**

24 **(2) the person seeking an exemption would have been eligible**
25 **for the exemption on the deadline set forth in subsection (a).**

26 **This subsection does not extend the deadline for an appeal of a**
27 **denial of an exemption application.**

28 SECTION 4. IC 6-1.1-11-3.5, AS AMENDED BY P.L.111-2014,
29 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2017]: Sec. 3.5. (a) A not-for-profit corporation that seeks an
31 exemption provided by IC 6-1.1-10 for 2000 or for a year that follows
32 2000 by a multiple of two (2) years must file an application for the
33 exemption in that year. However, if a not-for-profit corporation seeks
34 an exemption provided by IC 6-1.1-10 for a year not specified in this
35 subsection and the corporation did not receive the exemption for the
36 preceding year, the corporation must file an application for the
37 exemption in the year for which the exemption is sought. The
38 not-for-profit corporation must file each exemption application in the
39 manner (other than the requirement for filing annually) prescribed in
40 section 3 of this chapter.

41 (b) A not-for-profit corporation that receives an exemption provided
42 under IC 6-1.1-10 for a particular year that remains eligible for the



1 exemption for the following year is only required to file a statement to
 2 apply for the exemption in the years specified in subsection (a), if the
 3 use of the not-for-profit corporation's property remains unchanged.

4 (c) A not-for-profit corporation that receives an exemption provided
 5 under IC 6-1.1-10 for a particular year which becomes ineligible for the
 6 exemption for the following year shall notify the assessor of the county
 7 in which the tangible property for which it claims the exemption is
 8 located of its ineligibility on or before:

9 (1) May 15 of the year for which it becomes ineligible; if the
 10 property becomes ineligible in a year that ends before January 1,
 11 2016; and

12 (2) April 1 of the year for which it becomes ineligible; if the
 13 property becomes ineligible in a year that begins after December
 14 31, 2015.

15 If a not-for-profit corporation that is receiving an exemption provided
 16 under IC 6-1.1-10 changes the use of its tangible property so that part
 17 or all of that property no longer qualifies for the exemption, the
 18 not-for-profit corporation shall notify the assessor of the county in
 19 which the tangible property for which it claims the exemption is
 20 located of its ineligibility on or before the date specified in subdivision
 21 (1) or (2), as appropriate. The county assessor shall immediately notify
 22 the county auditor of the not-for-profit corporation's ineligibility or
 23 disqualification for the exemption. A not-for-profit corporation that
 24 fails to provide the notification required by this subsection is subject to
 25 the penalties set forth in IC 6-1.1-37-9.

26 (c) A not-for-profit corporation maintaining an exemption
 27 under this section shall notify an assessor, within forty-five (45)
 28 days, of either:

29 (1) a change in ownership; or

30 (2) a material change in use of the property in whole or in
 31 part.

32 A not-for-profit corporation that fails to provide the notification
 33 required under this subsection is subject to the penalties set forth
 34 in IC 6-1.1-37-9.

35 (d) For each year that is not a year specified in subsection (a), the
 36 auditor of each county shall apply an exemption provided under
 37 IC 6-1.1-10 to the tangible property owned by a not-for-profit
 38 corporation that received the exemption in the preceding year unless
 39 the county property tax assessment board of appeals determines that the
 40 not-for-profit corporation is no longer eligible for the exemption **after**
 41 a review under section 7.1 of this chapter.

42 (e) The department of local government finance may at any time



1 review an exemption provided under this section and determine
 2 whether or not the not-for-profit corporation is eligible for the
 3 exemption:

4 SECTION 5. IC 6-1.1-11-4, AS AMENDED BY P.L.198-2016,
 5 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2017]: Sec. 4. (a) The exemption application referred to in
 7 section 3 of this chapter is not required if the exempt property is owned
 8 by the United States, the state, an agency of this state, or a political
 9 subdivision (as defined in IC 36-1-2-13). However, this subsection
 10 applies only when the property is used, and in the case of real property
 11 occupied, by the owner.

12 (b) The exemption application referred to in section 3 of this chapter
 13 is not required if the exempt property is a cemetery:

14 (1) described by IC 6-1.1-2-7; or

15 (2) maintained by a township executive under IC 23-14-68.

16 (c) The exemption application referred to in section 3 of this chapter
 17 is not required if the exempt property is owned by the bureau of motor
 18 vehicles commission established under IC 9-14-9.

19 (d) The exemption application referred to in section 3 or 3.5 of this
 20 chapter is not required if:

21 (1) the exempt property is:

22 (A) tangible property used for religious purposes described in
 23 IC 6-1.1-10-21;

24 (B) tangible property owned by a church or religious society
 25 used for educational purposes described in IC 6-1.1-10-16;

26 (C) other tangible property owned, occupied, and used by a
 27 person for educational, literary, scientific, religious, or
 28 charitable purposes described in IC 6-1.1-10-16; or

29 (D) other tangible property owned by a fraternity or sorority
 30 (as defined in IC 6-1.1-10-24).

31 (2) the exemption application referred to in section 3 or 3.5 of this
 32 chapter was filed properly at least once for a religious use under
 33 IC 6-1.1-10-21, an educational, literary, scientific, religious, or
 34 charitable use under IC 6-1.1-10-16, or use by a fraternity or
 35 sorority under IC 6-1.1-10-24; and

36 (3) the property continues to meet the requirements for an
 37 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or
 38 IC 6-1.1-10-24.

39 (e) If, after an assessment date, an exempt property is transferred or
 40 its use is changed resulting in its ineligibility for an exemption under
 41 IC 6-1.1-10, the county assessor shall terminate the exemption for that
 42 assessment date. However, if the property remains eligible for an



1 exemption under IC 6-1.1-10 following the transfer or change in use;
 2 the exemption shall be left in place for that assessment date. For the
 3 following assessment date, the person that obtained the exemption or
 4 the current owner of the property, as applicable, shall, under section 3
 5 of this chapter and except as provided in this section, file a certified
 6 application in duplicate with the county assessor of the county in which
 7 the property that is the subject of the exemption is located. In all cases,
 8 the person that obtained the exemption or the current owner of the
 9 property shall notify the county assessor for the county where the
 10 tangible property is located of the change in ownership or use in the
 11 year that the change occurs. The notice must be in the form prescribed
 12 by the department of local government finance.

13 **(e) A person maintaining an exemption under this section shall,**
 14 **within forty-five (45) days, notify an assessor of either:**

15 **(1) a change in ownership; or**

16 **(2) a material change in use of the property in whole or in**
 17 **part.**

18 **A person that fails to provide the notification required by this**
 19 **subsection is subject to the penalties set forth in IC 6-1.1-37-9.**

20 **(f) If the county assessor discovers that title to or use of property**
 21 **granted an exemption under IC 6-1.1-10 has changed, the county**
 22 **assessor shall notify the persons entitled to a tax statement under**
 23 **IC 6-1.1-22-8.1 for the property of the change in title or use and**
 24 **indicate that the county auditor will suspend the exemption for the**
 25 **property until the persons provide the county assessor with an affidavit,**
 26 **signed under penalties of perjury, that identifies the new owners or use**
 27 **of the property and indicates whether the property continues to meet**
 28 **the requirements for an exemption under IC 6-1.1-10. Upon receipt of**
 29 **the affidavit, the county assessor shall reinstate the exemption under**
 30 **IC 6-1.1-15-12. However, a claim under IC 6-1.1-26-1 for a refund of**
 31 **all or a part of a tax installment paid and any correction of error under**
 32 **IC 6-1.1-15-12 must be filed not later than three (3) years after the**
 33 **taxes are first due.**

34 **SECTION 6. IC 6-1.1-11-7.1 IS ADDED TO THE INDIANA**
 35 **CODE AS A NEW SECTION TO READ AS FOLLOWS**
 36 **[EFFECTIVE JULY 1, 2017]: Sec. 7.1. (a) The county board may**
 37 **review an exemption granted under section 3.5 or 4 of this chapter**
 38 **and determine whether an owner or any part of the property is no**
 39 **longer eligible for the exemption. A review may be based on a**
 40 **change in ownership, a change in use, a change in the law, or a**
 41 **determination that a prior approved exemption was improvidently**
 42 **granted.**



1 (b) If the county board or county assessor intends to review the
 2 eligibility of an exemption under subsection (a), the county assessor
 3 shall notify the persons entitled to a tax statement under
 4 IC 6-1.1-22-8.1 for the property that the county board intends to
 5 review the eligibility of the exemption. The notice must state that
 6 the county board may disapprove the exemption for the property
 7 unless the county board is presented with evidence, including an
 8 affidavit, signed under penalties of perjury, that identifies the
 9 owners and uses of the property and indicates that the property, or
 10 a part of the property, continues to meet the requirements for an
 11 exemption under IC 6-1.1-10. This notice must be on a form
 12 designated by the department of local government finance. An
 13 owner has thirty (30) days to respond to a notice under this
 14 subsection. The county board may set the matter for a hearing,
 15 providing at least thirty (30) days written notice to the owner.

16 (c) Action taken by the county board under this section must be
 17 taken under section 7 of this chapter, and may be appealed to the
 18 board of tax review.

19 (d) If a person fails to send notice of a change in ownership or
 20 use as required under section 3.5 or 4 of this chapter, the county
 21 board may deny an exemption retroactive to the date of the change
 22 in ownership or use, but not more than three (3) prior tax years. If
 23 the county board does not deny an exemption retroactively under
 24 this section, a denial under this section applies to the tax year
 25 corresponding to the next assessment date following the date the
 26 review under this section is initiated.

27 (e) The department of local government finance may at any time
 28 review an exemption provided under this chapter and determine
 29 whether the property is eligible for an exemption.

30 SECTION 7. IC 6-1.1-15-0.6, AS ADDED BY P.L.220-2011,
 31 SECTION 124, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2017]: Sec. 0.6. (a) This section applies only to
 33 the appeal of an assessment of real property.

34 (b) Notwithstanding section 1(b)(2), 1(c), and 1(d) of this chapter
 35 **(before its repeal)**, in order to appeal an assessment of real property
 36 and have a change in the assessment effective for the assessment date
 37 in 2002, 2003, or 2004, the taxpayer must, in the manner provided by
 38 section 1 of this chapter, as amended by P.L.1-2004 **(before its
 39 repeal)**, file a written request for a preliminary conference with the
 40 township assessor not later than forty-five (45) days after:

- 41 (1) a notice of a change of assessment for the assessment date is
 42 given to the taxpayer; or



1 (2) the taxpayer receives a tax statement for the property taxes
 2 that are based on the assessment for the assessment date;
 3 whichever occurs first.

4 (c) An appeal of a taxpayer under subsection (b) must comply with
 5 all other requirements applicable to an appeal under this chapter,
 6 except that the provisions of section 1(b)(2), 1(c), and 1(d) of this
 7 chapter **(before its repeal)** that ~~prohibit prohibited~~ appeals of:

8 (1) an assessment for an assessment date in 2002 that is filed after
 9 May 10, 2002, apply to property taxes imposed for that
 10 assessment date;

11 (2) an assessment for an assessment date in 2003 that is filed after
 12 May 10, 2003, apply to property taxes imposed for that
 13 assessment date; or

14 (3) an assessment for an assessment date in 2004 that is filed after
 15 May 10, 2004, apply to property taxes imposed for that
 16 assessment date.

17 SECTION 8. IC 6-1.1-15-1 IS REPEALED [EFFECTIVE JULY 1,
 18 2017]. Sec. 1: (a) Except as provided in section 1.5 of this chapter, a
 19 taxpayer may obtain a review by the county board of a county or
 20 township official's action with respect to any of the following; or any
 21 combination of the following:

22 (1) The assessment of the taxpayer's tangible property.

23 (2) A deduction for which a review under this section is
 24 authorized by any of the following:

25 (A) IC 6-1.1-12-25.5.

26 (B) IC 6-1.1-12-28.5.

27 (C) IC 6-1.1-12-35.5.

28 (D) IC 6-1.1-12.1-5.

29 (E) IC 6-1.1-12.1-5.3.

30 (F) IC 6-1.1-12.1-5.4.

31 (3) A determination concerning a common area under
 32 IC 6-1.1-10-37.5.

33 (b) At the time that notice of an action referred to in subsection (a)
 34 is given to the taxpayer, the taxpayer shall also be informed in writing
 35 of:

36 (1) the opportunity for a review under this section, including a
 37 preliminary informal meeting under subsection (h)(2) with the
 38 county or township official referred to in this subsection; and

39 (2) the procedures the taxpayer must follow in order to obtain a
 40 review under this section.

41 (c) In order to obtain a review of an assessment or deduction
 42 effective for the assessment date to which the notice referred to in



1 subsection (b) applies; the taxpayer must file a notice in writing with
 2 the county or township official referred to in subsection (a) not later
 3 than forty-five (45) days after the date of the notice referred to in
 4 subsection (b):

5 (d) A taxpayer may obtain a review by the county board of the
 6 assessment of the taxpayer's tangible property effective for an
 7 assessment date for which a notice of assessment is not given as
 8 described in subsection (b). To obtain the review, the taxpayer must file
 9 a notice in writing with the township assessor, or the county assessor
 10 if the township is not served by a township assessor. The right of a
 11 taxpayer to obtain a review under this subsection for an assessment
 12 date for which a notice of assessment is not given does not relieve an
 13 assessing official of the duty to provide the taxpayer with the notice of
 14 assessment as otherwise required by this article. The notice to obtain
 15 a review must be filed not later than the later of:

16 (1) May 10 of the year; or

17 (2) forty-five (45) days after the date of the tax statement mailed
 18 by the county treasurer, regardless of whether the assessing
 19 official changes the taxpayer's assessment:

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

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

29 (1) The name of the taxpayer:

30 (2) The address and parcel or key number of the property:

31 (3) The address and telephone number of the taxpayer:

32 (g) The filing of a notice under subsection (c) or (d):

33 (1) initiates a review under this section; and

34 (2) constitutes a request by the taxpayer for a preliminary
 35 informal meeting with the official referred to in subsection (a):

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

38 (1) immediately forward the notice to the county board; and

39 (2) attempt to hold a preliminary informal meeting with the
 40 taxpayer to resolve as many issues as possible by:

41 (A) discussing the specifics of the taxpayer's assessment or
 42 deduction;



- 1 (B) reviewing the taxpayer's property record card;
 2 (C) explaining to the taxpayer how the assessment or
 3 deduction was determined;
 4 (D) providing to the taxpayer information about the statutes,
 5 rules, and guidelines that govern the determination of the
 6 assessment or deduction;
 7 (E) noting and considering objections of the taxpayer;
 8 (F) considering all errors alleged by the taxpayer; and
 9 (G) otherwise educating the taxpayer about:
 10 (i) the taxpayer's assessment or deduction;
 11 (ii) the assessment or deduction process; and
 12 (iii) the assessment or deduction appeal process:
 13 (i) Not later than ten (10) days after the informal preliminary
 14 meeting, the official referred to in subsection (a) shall forward to the
 15 county auditor and the county board the results of the conference on a
 16 form prescribed by the department of local government finance that
 17 must be completed and signed by the taxpayer and the official. The
 18 official referred to in subsection (a) must attest on the form that the
 19 official described to the taxpayer the taxpayer's right to a review of the
 20 issues by the county board under this chapter and the taxpayer's right
 21 to appeal to the Indiana board of tax review and to the Indiana tax
 22 court. The form must indicate the following:
 23 (1) Notwithstanding section 2.5 of this chapter, if the taxpayer
 24 and the official agree on the resolution of all assessment or
 25 deduction issues in the review, a statement of:
 26 (A) those issues; and
 27 (B) the assessed value of the tangible property or the amount
 28 of the deduction that results from the resolution of those issues
 29 in the manner agreed to by the taxpayer and the official.
 30 (2) If the taxpayer and the official do not agree on the resolution
 31 of all assessment or deduction issues in the review:
 32 (A) a statement of those issues; and
 33 (B) the identification of:
 34 (i) the issues on which the taxpayer and the official agree;
 35 and
 36 (ii) the issues on which the taxpayer and the official
 37 disagree.
 38 (j) If the county board receives a form referred to in subsection
 39 (i)(1) before the hearing scheduled under subsection (k):
 40 (1) the county board shall cancel the hearing;
 41 (2) the county official referred to in subsection (a) shall give
 42 notice to the taxpayer, the county board, the county assessor, and



1 the county auditor of the assessment or deduction in the amount
 2 referred to in subsection (i)(1)(B); and
 3 (3) if the matter in issue is the assessment of tangible property,
 4 the county board may reserve the right to change the assessment
 5 under IC 6-1.1-13.

6 (k) If:

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

12 the county board shall hold a hearing on a review under this subsection
 13 not later than one hundred eighty (180) days after the date of that
 14 notice. The county board shall, by mail, give at least thirty (30) days
 15 notice of the date, time, and place fixed for the hearing to the taxpayer,
 16 the taxpayer's representative (if any), and the county or township
 17 official with whom the taxpayer filed the notice for review. The
 18 taxpayer and the county or township official with whom the taxpayer
 19 filed the notice for review are parties to the proceeding before the
 20 county board. A taxpayer may request a continuance of the hearing by
 21 filing, at least twenty (20) days before the hearing date, a request for
 22 continuance with the board and the county or township official with
 23 evidence supporting a just cause for the continuance. The board shall,
 24 not later than ten (10) days after the date the request for a continuance
 25 is filed, either find that the taxpayer has demonstrated a just cause for
 26 a continuance and grant the taxpayer the continuance, or deny the
 27 continuance. A taxpayer may request that the board take action without
 28 the taxpayer being present and that the board make a decision based on
 29 the evidence already submitted to the board by filing, at least eight (8)
 30 days before the hearing date, a request with the board and the county
 31 or township official. A taxpayer may withdraw a petition by filing, at
 32 least eight (8) days before the hearing date, a notice of withdrawal with
 33 the board and the county or township official.

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

35 (1) the taxpayer may present the taxpayer's reasons for
 36 disagreement with the assessment or deduction; and
 37 (2) the county or township official with whom the taxpayer filed
 38 the notice for review must present:

39 (A) the basis for the assessment or deduction decision; and

40 (B) the reasons the taxpayer's contentions should be denied.

41 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
 42 if the taxpayer or representative fails to appear at the hearing and;



1 under subsection (k), the taxpayer's request for continuance is denied;
 2 or the taxpayer's request for continuance; request for the board to take
 3 action without the taxpayer being present; or withdrawal is not timely
 4 filed. A taxpayer may appeal the assessment of the penalty to the
 5 Indiana board or directly to the tax court. The penalty may not be added
 6 as an amount owed on the property tax statement under IC 6-1.1-22 or
 7 IC 6-1.1-22.5.

8 (m) The official referred to in subsection (a) may not require the
 9 taxpayer to provide documentary evidence at the preliminary informal
 10 meeting under subsection (h). The county board may not require a
 11 taxpayer to file documentary evidence or summaries of statements of
 12 testimonial evidence before the hearing required under subsection (k).
 13 If the action for which a taxpayer seeks review under this section is the
 14 assessment of tangible property, the taxpayer is not required to have an
 15 appraisal of the property in order to do the following:

- 16 (1) Initiate the review.
- 17 (2) Prosecute the review.

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

- 22 (1) one hundred twenty (120) days after the hearing under
 23 subsection (k); or
- 24 (2) thirty (30) days after an entry of a stipulated determination
 25 under section 2.5 of this chapter;

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

28 (o) If the maximum time elapses:

- 29 (1) under subsection (k) for the county board to hold a hearing; or
- 30 (2) under subsection (n) for the county board to give notice of its
 31 determination;

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

35 SECTION 9. IC 6-1.1-15-1.1 IS ADDED TO THE INDIANA
 36 CODE AS A NEW SECTION TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2017]: **Sec. 1.1. (a) A taxpayer may appeal an
 38 assessment of a taxpayer's tangible property by filing a notice in
 39 writing with the township assessor, or the county assessor if the
 40 township is not served by a township assessor. Except as provided
 41 in subsection (e), an appeal under this section may raise any claim
 42 of an error related to the following:**



- 1 (1) The assessed value of the property.
- 2 (2) The approval, denial, or omission of a deduction, credit,
- 3 abatement, or tax cap.
- 4 (3) A clerical or typographical mistake.
- 5 (4) The property record card.
- 6 (5) The legality or constitutionality of a property tax or
- 7 assessment.
- 8 A written notice under this section must be made on a form
- 9 designated by the department of local government finance. A
- 10 taxpayer must file a separate petition for each parcel.
- 11 (b) A taxpayer may appeal an error in the assessed value of the
- 12 property under subsection (a)(1) or (a)(5) any time after the
- 13 official's action, but not later than the earlier of June 1 of the year:
- 14 (1) the notice of assessment is mailed; or
- 15 (2) the tax statement is mailed for the previous year
- 16 assessment.
- 17 A taxpayer may appeal an error in the assessment under
- 18 subsection (a)(2), (a)(3), or (a)(4) not later than June 1 of the year
- 19 that the tax statement is mailed for that assessment.
- 20 (c) Except as provided in subsection (d), an appeal under this
- 21 section applies only to the tax year corresponding to the tax
- 22 statement or other notice of action.
- 23 (d) An appeal under this section applies to a prior tax year if a
- 24 county official took action regarding a prior tax year, and such
- 25 action is reflected for the first time in the tax statement. A taxpayer
- 26 who has timely filed a written notice of appeal under this section
- 27 may be required to file a petition for each tax year, and each
- 28 petition filed later must be considered timely.
- 29 (e) A taxpayer may not appeal under this section any claim of
- 30 error related to the following:
- 31 (1) An exemption for which an initial application must be filed
- 32 under IC 6-1.1-11.
- 33 (2) The denial of a deduction, exemption, abatement, or credit
- 34 if the authority to approve or deny is not vested in the county
- 35 board, county auditor, county assessor, or township assessor.
- 36 (3) The calculation of interest and penalties.
- 37 (4) A matter under subsection (a) if a separate appeal or
- 38 review process is statutorily prescribed.
- 39 However, a claim may be raised under this section regarding the
- 40 omission or application of a deduction approved by an authority
- 41 other than the county board, county auditor, county assessor, or
- 42 township assessor under subdivision (2).



1 **(f) The filing of a written notice under this section constitutes a**
2 **request by the taxpayer for a preliminary informal meeting with**
3 **the township assessor, or the county assessor if the township is not**
4 **served by a township assessor.**

5 **(g) A county or township official who receives a written notice**
6 **under this section shall forward the notice to the county board.**

7 SECTION 10. IC 6-1.1-15-1.2 IS ADDED TO THE INDIANA
8 CODE AS A NEW SECTION TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2017]: **Sec. 1.2. (a) A county or township**
10 **official who receives a written notice under section 1.1 of this**
11 **chapter shall schedule, at a time during business hours that is**
12 **convenient to the taxpayer, a preliminary informal meeting with**
13 **the taxpayer in order to resolve the appeal. At the preliminary**
14 **informal meeting, in order to facilitate understanding and the**
15 **resolution of disputed issues, a county or township official and the**
16 **taxpayer shall exchange the information that each party is relying**
17 **on at the time of the preliminary informal meeting to support the**
18 **party's respective position on each disputed issue concerning the**
19 **assessment or deduction. If additional information is obtained by**
20 **the county or township official or the taxpayer after the**
21 **preliminary informal meeting and before the hearing held by the**
22 **county board, the party obtaining the information shall provide the**
23 **information to the other party. If the county or township official or**
24 **the taxpayer obtains additional information and provides the**
25 **information to the other party for the first time at the hearing held**
26 **by the county board, the county board, unless waived by the**
27 **receiving party, shall continue the hearing until a future hearing**
28 **date of the county board so that the receiving party has an**
29 **opportunity to review all the information that the offering party is**
30 **relying on to support the offering party's positions on the disputed**
31 **issues concerning the assessment or deduction.**

32 **(b) The official shall report on a form prescribed by the**
33 **department of local government finance the results of the informal**
34 **meeting. If the taxpayer and the official agree on the resolution of**
35 **all issues in the appeal, the report shall state the agreed resolution**
36 **of the matter and be signed by the official and the taxpayer. If an**
37 **informal meeting is not held, or the informal meeting is**
38 **unsuccessful, the official shall report those facts on the form. The**
39 **official shall forward the report on the informal meeting to the**
40 **county board.**

41 **(c) If the county board receives a report on the informal meeting**
42 **indicating an agreed resolution of the matter, the county board**



1 shall vote to accept or deny the agreed resolution. If the county
2 board accepts the agreed resolution, the county board shall issue
3 a notification of final assessment determination adopting the
4 agreed resolution and vacating the hearing if scheduled.

5 (d) The county board, upon receipt of a written notice under
6 section 1.1 of this chapter, shall hold a hearing on the appeal not
7 later than one hundred eighty (180) days after the filing date of the
8 written notice. The county board shall, by mail, give at least thirty
9 (30) days notice of the date, time, and place fixed for the hearing to
10 the taxpayer, the county or township official with whom the
11 taxpayer filed the written notice, and the county auditor. If the
12 county board has notice that the taxpayer is represented by a third
13 person, any hearing notice shall be mailed to the representative.

14 (e) If good cause is shown, the county board shall grant a
15 request for continuance filed in writing at least ten (10) days before
16 the hearing, and reschedule the hearing under subsection (d).

17 (f) A taxpayer may withdraw an appeal by filing a written
18 request at least ten (10) days before the hearing. The county board
19 shall issue a notification of final assessment determination
20 indicating the withdrawal and no change in the assessment. A
21 withdrawal waives a taxpayer's right to appeal to the Indiana
22 board of tax review.

23 (g) The county board shall determine an appeal without a
24 hearing if requested by the taxpayer in writing at least twenty (20)
25 days before the hearing.

26 (h) If a taxpayer appeals the assessment of tangible property
27 under section 1.1 of this chapter, the taxpayer is not required to
28 have an appraisal of the property in order to initiate the appeal or
29 prosecute the appeal.

30 (i) At a hearing under subsection (d), the taxpayer shall have the
31 opportunity to present testimony and evidence regarding the
32 matters on appeal. If the matters on appeal are in the discretion of
33 the county auditor, the county auditor or the county auditor's
34 representative shall attend the hearing. A county or township
35 official, or the county auditor or the county auditor's
36 representative, shall have an opportunity to present testimony and
37 evidence regarding the matters on appeal. The county board may
38 adjourn and continue the hearing to a later date in order to make
39 a physical inspection or consider the evidence presented.

40 (j) The county board shall determine the assessment by motion
41 and majority vote. A county board may, based on the evidence
42 before it, increase an assessment. The county board shall issue a



1 written decision. Written notice of the decision shall be given to the
2 township official, county official, county auditor, and the taxpayer.

3 (k) If more than one hundred eighty (180) days have passed
4 since the date the notice of appeal was filed, and the county board
5 has not issued a determination, a taxpayer may initiate any appeal
6 with the Indiana board of tax review under section 3 of this
7 chapter.

8 (l) The county assessor may assess a penalty of fifty dollars (\$50)
9 against the taxpayer if the taxpayer or representative fails to
10 appear at a hearing under subsection (d) and, under subsection (e),
11 the taxpayer's request for continuance is denied, or the taxpayer's
12 request for continuance, request for the board to take action
13 without a hearing, or withdrawal is not timely filed. A taxpayer
14 may appeal the assessment of the penalty to the Indiana board or
15 directly to the tax court. The penalty may not be added as an
16 amount owed on the property tax statement under IC 6-1.1-22 or
17 IC 6-1.1-22.5.

18 SECTION 11. IC 6-1.1-15-1.3 IS ADDED TO THE INDIANA
19 CODE AS A NEW SECTION TO READ AS FOLLOWS
20 [EFFECTIVE JULY 1, 2017]: **Sec. 1.3. If:**

- 21 (1) a taxpayer does not receive a tax statement;
22 (2) a tax statement is mailed after April 15 of the year of the
23 tax statement;
24 (3) a notice of assessment is mailed after April 15 of the year
25 of the assessment; or
26 (4) an interim tax statement or special tax statement is not
27 timely mailed;

28 a taxpayer's deadline under section 1.1(b) of this chapter is
29 extended to June 1 of the following year.

30 SECTION 12. IC 6-1.1-15-2.5, AS AMENDED BY P.L.149-2016,
31 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2017]: **Sec. 2.5.** (a) This section applies to a notice of review
33 filed by a taxpayer under section † 1.1 of this chapter with respect to
34 the assessment of the taxpayer's tangible property.

35 (b) Instead of a hearing before the county board, a taxpayer and a
36 township or county official may enter into an agreement in which both
37 parties:

- 38 (1) agree to waive a determination by the county board and
39 submit the dispute directly to the Indiana board; or
40 (2) stipulate to the assessed value of the tangible property in
41 dispute as determined by an independent appraisal under terms
42 and conditions in subsection (e).



1 A taxpayer and a township or county official may still enter into an
 2 agreement under section ~~1.2(a)~~ **1.2(b)** of this chapter and not be subject
 3 to the requirements of this section.

4 (c) An agreement under this section may not be entered into more
 5 than one hundred twenty (120) days after the date of the notice under
 6 subsection (a).

7 (d) The township or county official shall immediately forward an
 8 agreement entered into under this section to the county board.

9 (e) An agreement entered into by a taxpayer and a township or
 10 county official under subsection (b)(2) must include the following
 11 provisions:

12 (1) The county board shall select three (3) Indiana registered
 13 appraisers as potential appraisers to conduct an independent
 14 appraisal under the agreement.

15 (2) Not later than fifteen (15) days after the county board's
 16 selection of potential appraisers, the:

17 (A) taxpayer; and

18 (B) township or county official;

19 may each strike one (1) appraiser from the list of potential
 20 appraisers by providing written notice to the county board of the
 21 name of the appraiser to strike from the list.

22 (3) Not later than sixty (60) days after the date of the agreement,
 23 an appraisal shall be conducted by the Indiana registered
 24 appraiser who is:

25 (A) not struck from the list of potential appraisers, if two (2)
 26 potential appraisers are struck from the list under subdivision
 27 (2); or

28 (B) selected by the county board from the list of potential
 29 appraisers, if fewer than two (2) potential appraisers are struck
 30 from the list under subdivision (2).

31 (4) The appraisal conducted under subdivision (3) shall be:

32 (A) prepared in accordance with usual and customary
 33 professional standards for an Indiana registered appraiser;

34 (B) notarized; and

35 (C) filed with the county board not later than three (3) days
 36 after its completion.

37 (5) The taxpayer and the township or county official stipulate for
 38 purposes of review by the county board that the correct assessed
 39 value of the tangible property in dispute is the appraised value of
 40 the tangible property as determined by the appraisal conducted
 41 under subdivision (3).

42 (6) The taxpayer and the township or county official retain the



1 right to initiate a proceeding for review of a stipulated
 2 determination entered by the county board under subsection (g)
 3 before the Indiana board under section 3 of this chapter.

4 (7) Any other provision the department of local government
 5 finance considers appropriate.

6 (f) The department of local government finance shall prescribe a
 7 standard form agreement that must be used for purposes of this section.
 8 The department shall require the form agreement to be notarized.

9 (g) Upon receipt of an independent appraisal conducted under this
 10 section, the county board shall enter a stipulated determination of
 11 assessed value:

12 (1) based on the agreement of the parties under subsection (b)(2);
 13 and

14 (2) equal to the appraised value of the property as determined by
 15 the independent appraisal.

16 (h) A taxpayer or a township or county official may initiate a
 17 proceeding for review of a stipulated determination entered by a county
 18 board under this section before the Indiana board as required by section
 19 3 of this chapter.

20 SECTION 13. IC 6-1.1-15-8, AS AMENDED BY P.L.219-2007,
 21 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2017]: Sec. 8. (a) If a final determination by the Indiana board
 23 regarding the assessment or exemption of any tangible property is
 24 ~~vacated, set aside, or adjudged null and void~~ **not affirmed** under the
 25 decision of the tax court, the matter of the assessment or exemption of
 26 the property shall be remanded to the Indiana board with instructions
 27 to the Indiana board. **The Indiana board may, under the tax court's**
 28 **instructions, conduct further proceedings or** ~~to~~ refer the matter to
 29 the:

30 (1) department of local government finance with respect to an
 31 appeal of a determination made by the department; or

32 (2) county board with respect to an appeal of a determination
 33 made by the county board;

34 to make another assessment or exemption determination. Upon remand,
 35 the Indiana board may take action only on those issues specified in the
 36 decision of the tax court.

37 (b) The department of local government finance or the county board
 38 shall take action on a case referred to it by the Indiana board under
 39 subsection (a) not later than ninety (90) days after the date the referral
 40 is made. The department of local government finance or the county
 41 board may petition the Indiana board at any time for an extension of the
 42 ninety (90) day period. An extension shall be granted upon a showing



1 of reasonable cause.

2 (c) The taxpayer in a case remanded under subsection (a) may

3 petition the tax court for an order requiring the department of local

4 government finance or the county board to show cause why action has

5 not been taken pursuant to the Indiana board's referral under subsection

6 (a) if:

7 (1) at least ninety (90) days have elapsed since the referral was

8 made;

9 (2) the department of local government finance or the county

10 board has not taken action on the issues specified in the tax court's

11 decision; and

12 (3) an appeal of the tax court's decision has not been filed.

13 (d) If a case remanded under subsection (a) is appealed under

14 section 5 of this chapter, the ninety (90) day period provided in

15 subsection (b) is tolled until the appeal is concluded.

16 SECTION 14. IC 6-1.1-15-9, AS AMENDED BY P.L.146-2008,

17 SECTION 138, IS AMENDED TO READ AS FOLLOWS

18 [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) If the assessment or

19 exemption of tangible property is corrected by the ~~department of local~~

20 ~~government finance or the county~~ **Indiana** board **after further**

21 **proceedings** under section 8 of this chapter, ~~the owner of the property~~

22 **a party** has a right to appeal the final determination ~~of the corrected~~

23 ~~assessment or exemption to by~~ the Indiana board. ~~The county assessor~~

24 ~~also has a right to appeal the final determination of the reassessment or~~

25 ~~exemption by the department of local government finance or the county~~

26 ~~board, but only upon request by the county assessor, the township~~

27 ~~assessor (if any), or an affected taxing unit. If the appeal is taken at the~~

28 ~~request of an affected taxing unit, the taxing unit shall pay the costs of~~

29 ~~the appeal.~~

30 (b) An appeal under this section must be initiated in the manner

31 prescribed in section ~~3 5~~ of this chapter. ~~or IC 6-1.5-5.~~

32 SECTION 15. IC 6-1.1-15-10.5, AS AMENDED BY P.L.203-2016,

33 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

34 JULY 1, 2017]: Sec. 10.5. (a) The fiscal officer of a taxing unit may

35 establish a separate fund known as the property tax assessment appeals

36 fund to hold property tax receipts that are attributable to an increase in

37 the taxing unit's tax rate caused by a reduction in the taxing unit's net

38 assessed value under IC 6-1.1-17-0.5.

39 (b) A taxing unit may transfer property tax receipts from a fund that

40 is not a debt service fund to the taxing unit's property tax assessment

41 appeals fund. A taxing unit may not transfer property tax receipts from

42 a debt service fund to the taxing unit's property tax assessment appeals



1 fund.

2 (c) A taxing unit may use money in the taxing unit's property tax
3 assessment appeals fund only to pay the following:

4 (1) Expenses incurred by a county assessor in defending appeals
5 prosecuted under this chapter with respect to property located in
6 the taxing unit.

7 (2) Refunds under ~~section 11 of this chapter~~: **IC 6-1.1-26-3.1.**

8 (d) The balance in a taxing unit's property tax assessment appeals
9 fund may not exceed five percent (5%) of the amount budgeted by the
10 taxing unit for a particular year.

11 (e) Money transferred to a taxing unit's property tax assessment
12 appeals fund is not considered miscellaneous revenue. Both the taxing
13 unit and the department of local government finance shall disregard
14 any balance in the taxing unit's property tax assessment appeals fund
15 in the determination of the taxing unit's property tax levy, property tax
16 rate, and budget (except for appropriations for the purposes permitted
17 by subsection (c)) for a particular calendar year.

18 (f) Property tax receipts that qualify as levy excess under
19 IC 6-1.1-18.5-17 and IC 20-44-3 must be treated as levy excess and are
20 not eligible for transfer to a taxing unit's property tax assessment
21 appeals fund.

22 SECTION 16. IC 6-1.1-15-11 IS REPEALED [EFFECTIVE JULY
23 1, 2017]. ~~Sec. 11: (a) If a review or appeal authorized under this
24 chapter results in a reduction of the amount of an assessment or if the
25 department of local government finance on its own motion reduces an
26 assessment, the taxpayer is entitled to a credit in the amount of any
27 overpayment of tax on the next successive tax installment, if any, due
28 in that year. After the credit is given, the county auditor shall:~~

29 ~~(1) determine if a further amount is due the taxpayer; and
30 (2) if a further amount is due the taxpayer, notwithstanding
31 IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation
32 being required, pay the amount due the taxpayer.~~

33 ~~The county auditor shall charge the amount refunded to the taxpayer
34 against the accounts of the various taxing units to which the
35 overpayment has been paid. The county auditor shall notify the county
36 executive of the payment of the amount due.~~

37 ~~(b) The notice provided under subsection (a) shall be treated as a
38 claim by the taxpayer for the amount due referred to in subsection
39 (a)(2).~~

40 SECTION 17. IC 6-1.1-15-12 IS REPEALED [EFFECTIVE JULY
41 1, 2017]. ~~Sec. 12: (a) Subject to the limitations contained in subsections
42 (c); (d); and (i); a county auditor shall correct errors which are~~



1 discovered in the tax duplicate for any one (1) or more of the following
2 reasons:

- 3 (1) The description of the real property was in error.
4 (2) The assessment was against the wrong person.
5 (3) Taxes on the same property were charged more than one (1)
6 time in the same year.
7 (4) There was a mathematical error in computing the taxes or
8 penalties on the taxes.
9 (5) There was an error in carrying delinquent taxes forward from
10 one (1) tax duplicate to another.
11 (6) The taxes, as a matter of law, were illegal.
12 (7) There was a mathematical error in computing an assessment.
13 (8) Through an error of omission by any state or county officer,
14 the taxpayer was not given:
15 (A) the proper credit under IC 6-1.1-20.6-7.5 for property
16 taxes imposed for an assessment date after January 15, 2011;
17 (B) any other credit permitted by law;
18 (C) an exemption permitted by law; or
19 (D) a deduction permitted by law.

20 (b) Subject to subsection (i), the county auditor shall correct an error
21 described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when
22 the county auditor finds that the error exists.

23 (c) If the tax is based on an assessment made or determined by the
24 department of local government finance, the county auditor shall not
25 correct an error described under subsection (a)(6), (a)(7), or (a)(8) until
26 after the correction is either approved by the department of local
27 government finance or ordered by the tax court.

28 (d) If the tax is not based on an assessment made or determined by
29 the department of local government finance, the county auditor shall
30 correct an error described under subsection (a)(6), (a)(7), or (a)(8) only
31 if the correction is first approved by at least two (2) of the following
32 officials:

- 33 (1) The township assessor (if any).
34 (2) The county auditor.
35 (3) The county assessor.

36 If two (2) of these officials do not approve such a correction, the county
37 auditor shall refer the matter to the county board for determination. The
38 county board shall provide a copy of the determination to the taxpayer
39 and to the county auditor.

40 (e) A taxpayer may appeal a determination of the county board to
41 the Indiana board for a final administrative determination. If the county
42 board fails to issue a determination within one hundred eighty (180)



1 days after a taxpayer's petition to correct errors is filed with the county
 2 auditor under subsection (i); the taxpayer may, before a determination
 3 is issued by the county board, petition the Indiana board to correct
 4 errors in a final administrative determination. An appeal or petition to
 5 the Indiana board under this section shall be conducted in the same
 6 manner as appeals under sections 4 through 8 of this chapter. The
 7 Indiana board shall send the final administrative determination to the
 8 taxpayer, the county auditor, the county assessor, and the township
 9 assessor (if any).

10 (f) If a correction or change is made in the tax duplicate after it is
 11 delivered to the county treasurer, the county auditor shall transmit a
 12 certificate of correction to the county treasurer. The county treasurer
 13 shall keep the certificate as the voucher for settlement with the county
 14 auditor.

15 (g) A taxpayer that files a personal property tax return under
 16 IC 6-1.1-3 may not petition under this section for the correction of an
 17 error made by the taxpayer on the taxpayer's personal property tax
 18 return. If the taxpayer wishes to correct an error made by the taxpayer
 19 on the taxpayer's personal property tax return, the taxpayer must
 20 instead file an amended personal property tax return under
 21 IC 6-1.1-3-7.5.

22 (h) A taxpayer that files a statement under IC 6-1.1-8-19 may not
 23 petition under this section for the correction of an error made by the
 24 taxpayer on the taxpayer's statement. If the taxpayer wishes to correct
 25 an error made by the taxpayer on the taxpayer's statement, the taxpayer
 26 must instead initiate an objection under IC 6-1.1-8-28 or an appeal
 27 under IC 6-1.1-8-30.

28 (i) A taxpayer is not entitled to relief under this section unless the
 29 taxpayer files a petition to correct an error:

30 (1) with the auditor of the county in which the taxes were
 31 originally paid; and

32 (2) within three (3) years after the taxes were first due.

33 SECTION 18. IC 6-1.1-15-12.1 IS ADDED TO THE INDIANA
 34 CODE AS A NEW SECTION TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2017]: **Sec. 12.1. (a) A county auditor shall**
 36 **correct errors in conformity with a determination of an appeal by**
 37 **the county board, the board of tax review, the department of local**
 38 **government finance, or a court or in conformity with a settlement**
 39 **or a stipulation.**

40 (b) Upon discovery, a county auditor is authorized to correct
 41 errors discovered by the county auditor regarding the description
 42 of the property or the identity of the taxpayer.



1 (c) Upon discovery, and subject to subsection (e), a county
2 auditor may correct errors regarding a tax cap, credit, exemption,
3 or deduction.

4 (d) Upon discovery, a county auditor may correct errors
5 regarding the computation of taxes, penalties, delinquent taxes
6 carried forward, or an overpayment, if approved by the county
7 treasurer.

8 (e) If the tax cap, credit, exemption, or deduction is based on a
9 determination by the department of local government finance, a
10 county auditor may correct errors regarding the tax cap, credit,
11 exemption, or deduction, if approved by the department of local
12 government finance.

13 (f) A county auditor shall notify the taxpayer of a correction of
14 error under subsections (b), (c), and (d). If the correction of error
15 results in a refund, the refund shall be applied under IC 6-1.1-26.

16 (g) A taxpayer may challenge a county auditor's action under
17 subsection (b) or (c) under section 1.1 of this chapter. A taxpayer
18 may challenge a county auditor's action under subsection (d) as an
19 overpayment under IC 6-1.1-26.

20 (h) Except in accordance with subsection (a), an error corrected
21 under this section may not be applied to tax years earlier than the
22 immediate three (3) prior years.

23 SECTION 19. IC 6-1.1-15-12.5, AS ADDED BY P.L.146-2008,
24 SECTION 141, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2017]: Sec. 12.5. (a) If a township assessor
26 determines that the township assessor has made an error concerning:

- 27 (1) the assessed valuation of property;
- 28 (2) the name of a taxpayer; or
- 29 (3) the description of property;

30 in an assessment, the township assessor shall on the township assessor's
31 own initiative correct the error. However, the township assessor may
32 not increase an assessment under this section. The township assessor
33 shall correct the error in the assessment without requiring the taxpayer
34 to file a notice with the county board requesting a review of the
35 township assessor's original assessment.

36 (b) If a township assessor corrects an error under this section, the
37 township assessor shall give notice of the correction to the taxpayer, the
38 county auditor, and the county board.

39 (c) Subject to subsection (d); if a correction under this section
40 results in a reduction of the amount of an assessment of a taxpayer's
41 property, the taxpayer is entitled to a credit on the taxpayer's next tax
42 installment equal to the amount of any overpayment of tax that resulted



1 from the incorrect assessment.

2 (d) If the amount of the overpayment of tax exceeds the taxpayer's
3 next tax installment, the taxpayer is entitled to:

4 (1) a credit in the full amount of the next tax installment; and

5 (2) credits on succeeding tax installments until the taxpayer has
6 received total credits equal to the amount of the overpayment.

7 SECTION 20. IC 6-1.1-15-13 IS REPEALED [EFFECTIVE JULY
8 1, 2017]. Sec. 13: If notice of the action of a board or official is not
9 otherwise given in accordance with the general assessment provisions
10 of this article, the receipt by the taxpayer of the tax bill resulting from
11 that action is the taxpayer's notice for the purpose of determining the
12 taxpayer's right to obtain a review or initiate an appeal under this
13 chapter.

14 SECTION 21. IC 6-1.1-15-14 IS REPEALED [EFFECTIVE JULY
15 1, 2017]. Sec. 14: In any assessment review, the assessing official shall:

16 (1) use the department of local government finance's rules in
17 effect; and

18 (2) consider the conditions and circumstances of the property as
19 they existed;

20 on the original assessment date of the property under review.

21 SECTION 22. IC 6-1.1-15-15, AS AMENDED BY P.L.154-2006,
22 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2017]: Sec. 15. A class action suit against the **Indiana board**
24 **an assessing official** or the department of local government finance
25 may not be maintained in any court, including the Indiana tax court, on
26 behalf of a person who has not complied with the requirements of this
27 chapter or IC 6-1.1-26 before the certification of the class.

28 SECTION 23. IC 6-1.1-16-1, AS AMENDED BY P.L.111-2014,
29 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2017]: Sec. 1. (a) Except as provided in section 2 of this
31 chapter, an assessing official or county property tax assessment board
32 of appeals may not change the assessed value claimed by a taxpayer on
33 a personal property return unless the assessing official or county
34 property tax assessment board of appeals takes the action and gives the
35 notice required by IC 6-1.1-3-20 within the following periods:

36 (1) A township assessor (if any) must make a change in the
37 assessed value and give the notice of the change on or before the
38 later of:

39 (A) September 15 of the year for which the assessment is
40 made; or

41 (B) four (4) months from the date the personal property return
42 is filed if the return is filed after the filing date for the personal



1 property tax return.

2 (2) A county assessor or county property tax assessment board of

3 appeals must make a change in the assessed value, including the

4 final determination by the board of an assessment changed by an

5 assessing official, and give the notice of the change on or before

6 the later of:

7 (A) October 30 of the year for which the assessment is made;

8 or

9 (B) five (5) months from the date the personal property return

10 is filed if the return is filed after the filing date for the personal

11 property tax return.

12 (3) The department of local government finance must make a

13 preliminary change in the assessed value and give the notice of

14 the change on or before the later of:

15 (A) October 1 of the year immediately following the year for

16 which the assessment is made; or

17 (B) sixteen (16) months from the date the personal property

18 return is filed if the return is filed after the filing date for the

19 personal property tax return.

20 (b) Except as provided in section 2 of this chapter, if an assessing

21 official or a county property tax assessment board of appeals fails to

22 change an assessment and give notice of the change within the time

23 prescribed by this section, the assessed value claimed by the taxpayer

24 on the personal property return is final.

25 (c) This section does not limit the authority of a county auditor to

26 correct errors in a tax duplicate under ~~IC 6-1.1-15-12:~~

27 **IC 6-1.1-15-12.1.**

28 (d) This section does not apply if the taxpayer:

29 (1) fails to file a personal property return which substantially

30 complies with this article and the regulations of the department of

31 local government finance; or

32 (2) files a fraudulent personal property return with the intent to

33 evade the payment of property taxes.

34 (e) A taxpayer may appeal a preliminary determination of the

35 department of local government finance under subsection (a)(3) to the

36 Indiana board. An appeal under this subdivision shall be conducted in

37 the same manner as an appeal under IC 6-1.1-15-4 through

38 IC 6-1.1-15-8. A preliminary determination that is not appealed under

39 this subsection is a final unappealable order of the department of local

40 government finance.

41 SECTION 24. IC 6-1.1-15-17.3, AS ADDED BY P.L.157-2011,

42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



- 1 JULY 1, 2017]: Sec. 17.3. (a) As used in this section, "tax official"
 2 means:
- 3 (1) a township assessor;
 - 4 (2) a county assessor;
 - 5 (3) a county auditor;
 - 6 (4) a county treasurer;
 - 7 (5) a member of a county board; or
 - 8 (6) any employee, contract employee, or independent contractor
 - 9 of an individual described in subdivisions (1) through (5).
- 10 (b) Except as provided in subsection (c), a tax official in a county
 11 may not serve as a tax representative of any taxpayer with respect to
 12 property subject to property taxes in the county before the county board
 13 of that county or the Indiana board. The prohibition under this
 14 subsection applies regardless of whether or not the individual receives
 15 any compensation for the representation or assistance.
- 16 (c) Subsection (b) does not:
- 17 (1) prohibit a contract employee or independent contractor of a
 - 18 tax official from serving as a tax representative before the county
 - 19 board or Indiana board for a taxpayer with respect to property
 - 20 subject to property taxes in the county unless the contract
 - 21 employee or independent contractor personally and substantially
 - 22 participated in the assessment of the property; or
 - 23 (2) prohibit an individual from appearing before the county board
 - 24 or Indiana board regarding property owned by the individual.
- 25 (d) An individual who is a former county assessor, former township
 26 assessor, former employee or contract employee of a county assessor
 27 or township assessor, or an independent contractor formerly employed
 28 by a county assessor or township assessor may not serve as a tax
 29 representative for or otherwise assist another person in an assessment
 30 appeal before a county board or the Indiana board if:
- 31 (1) the appeal involves the assessment of property located in:
 - 32 (A) the county in which the individual was the county assessor
 - 33 or was an employee, contract employee, or independent
 - 34 contractor of the county assessor; or
 - 35 (B) the township in which the individual was the township
 - 36 assessor or was an employee, contract employee, or
 - 37 independent contractor of the township assessor; and
 - 38 (2) while the individual was the county assessor or township
 - 39 assessor, was employed by or a contract employee of the county
 - 40 assessor or the township assessor, or was an independent
 - 41 contractor for the county assessor or the township assessor, the
 - 42 individual personally and substantially participated in the



1 assessment of the property.

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

7 **(e) The department shall prepare and make available to**
8 **taxpayers a power of attorney form that allows the owner of**
9 **property that is the subject of an appeal under this article to**
10 **appoint a person to represent the owner concerning the appeal**
11 **before the county board or the department of local government**
12 **finance. A person that is appointed by the owner of the property**
13 **under this subsection:**

14 **(1) may represent the owner before the county board or the**
15 **department of local government finance but not the Indiana**
16 **board concerning the appeal; and**

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

19 SECTION 25. IC 6-1.1-18-24 IS ADDED TO THE INDIANA
20 CODE AS A NEW SECTION TO READ AS FOLLOWS
21 [EFFECTIVE JULY 1, 2017]: **Sec. 24. (a) This section applies to**
22 **Jennings Township in Fayette County.**

23 **(b) The executive of the township may, upon approval by the**
24 **township fiscal body, submit a petition to the department of local**
25 **government finance for an increase in the maximum permissible ad**
26 **valorem property tax levy under:**

27 **(1) IC 6-1.1-18.5 (for the township's funds that are not used**
28 **for township fire protection and emergency services); and**

29 **(2) IC 36-8-13 (for the township's fire protection and**
30 **emergency services);**

31 **for property taxes first due and payable in 2018.**

32 **(c) The department of local government finance shall increase**
33 **the maximum permissible ad valorem property tax levies specified**
34 **in subsection (b) for a township that submits a petition under this**
35 **section by the lesser of:**

36 **(1) the amount of the increase for each levy that is requested**
37 **in the petition; or**

38 **(2) the amount necessary to increase each of these levies for**
39 **2018 to the amount that each of these levies would be for 2018**
40 **if the department had used for each of these levies the**
41 **maximum permissible levy instead of the certified levy when**
42 **computing the township's maximum levy amount for 2004 for**



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each of these levies.
(d) A township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 and IC 36-8-13 for property taxes first due and payable in 2018, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 and IC 36-8-13 for property taxes first due and payable in 2019 and thereafter.

(e) This section expires June 30, 2021.

SECTION 26. IC 6-1.1-22-8.1, AS AMENDED BY P.L.197-2016, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 8.1. (a) The county treasurer shall:

- (1) except as provided in subsection (h), mail to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book; and
- (2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records;

a statement in the form required under subsection (b).

(b) The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, for the statement under subsection (a) that includes at least the following:

- (1) A statement of the taxpayer's current and delinquent taxes and special assessments.
- (2) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that will be distributed to each taxing unit in the county.
- (3) An itemized listing for each property tax levy, including:
 - (A) the amount of the tax rate;
 - (B) the entity levying the tax owed; and
 - (C) the dollar amount of the tax owed.
- (4) Information designed to show the manner in which the taxes and special assessments billed in the tax statement are to be used.
- (5) A comparison showing any change in the assessed valuation for the property as compared to the previous year.
- (6) A comparison showing any change in the property tax and special assessment liability for the property as compared to the previous year. The information required under this subdivision must identify:
 - (A) the amount of the taxpayer's liability distributable to each



- 1 taxing unit in which the property is located in the current year
- 2 and in the previous year; and
- 3 (B) the percentage change, if any, in the amount of the
- 4 taxpayer's liability distributable to each taxing unit in which
- 5 the property is located from the previous year to the current
- 6 year.
- 7 (7) An explanation of the following:
- 8 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
- 9 another law that are available in the taxing district where the
- 10 property is located.
- 11 (B) All property tax deductions that are available in the taxing
- 12 district where the property is located.
- 13 (C) The procedure and deadline for filing for any available
- 14 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another
- 15 law and each deduction.
- 16 (D) The procedure that a taxpayer must follow to:
- 17 (i) appeal a current assessment; or
- 18 (ii) petition for the correction of an error related to the
- 19 taxpayer's property tax and special assessment liability.
- 20 (E) The forms that must be filed for an appeal or a petition
- 21 described in clause (D).
- 22 (F) The procedure and deadline that a taxpayer must follow
- 23 and the forms that must be used if a credit or deduction has
- 24 been granted for the property and the taxpayer is no longer
- 25 eligible for the credit or deduction.
- 26 (G) Notice that an appeal described in clause (D) requires
- 27 evidence relevant to the true tax value of the taxpayer's
- 28 property as of the assessment date that is the basis for the taxes
- 29 payable on that property.
- 30 The department of local government finance shall provide the
- 31 explanation required by this subdivision to each county treasurer.
- 32 (8) A checklist that shows:
- 33 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
- 34 another law and all property tax deductions; and
- 35 (B) whether each homestead credit and property tax deduction
- 36 applies in the current statement for the property transmitted
- 37 under subsection (a).
- 38 (c) The county treasurer ~~may~~ **shall** mail or transmit the statement
- 39 one (1) time each year ~~at least fifteen (15) business days before the date~~
- 40 ~~on which the first or only installment is due.~~ **on or before April 15.**
- 41 Whenever a person's tax liability for a year is due in one (1) installment
- 42 under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is



1 mailed must include the date on which the installment is due and
 2 denote the amount of money to be paid for the installment. Whenever
 3 a person's tax liability is due in two (2) installments, a statement that is
 4 mailed must contain the dates on which the first and second
 5 installments are due and denote the amount of money to be paid for
 6 each installment. If a statement is returned to the county treasurer as
 7 undeliverable and the forwarding order is expired, the county treasurer
 8 shall notify the county auditor of this fact. Upon receipt of the county
 9 treasurer's notice, the county auditor may, at the county auditor's
 10 discretion, treat the property as not being eligible for any deductions
 11 under IC 6-1.1-12 or any homestead credits under IC 6-1.1-20.4 and
 12 IC 6-3.6-5.

13 (d) All payments of property taxes and special assessments shall be
 14 made to the county treasurer. The county treasurer, when authorized by
 15 the board of county commissioners, may open temporary offices for the
 16 collection of taxes in cities and towns in the county other than the
 17 county seat.

18 (e) The county treasurer, county auditor, and county assessor shall
 19 cooperate to generate the information to be included in the statement
 20 under subsection (b).

21 (f) The information to be included in the statement under subsection
 22 (b) must be simply and clearly presented and understandable to the
 23 average individual.

24 (g) After December 31, 2007, a reference in a law or rule to
 25 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated
 26 as a reference to this section.

27 (h) Transmission of statements and other information under this
 28 subsection applies in a county only if the county legislative body adopts
 29 an authorizing ordinance. Subject to subsection (i), in a county in
 30 which an ordinance is adopted under this subsection for property taxes
 31 and special assessments, ~~first due and payable after 2009~~, a person
 32 may, in any manner permitted by subsection (n), direct the county
 33 treasurer and county auditor to transmit the following to the person by
 34 electronic mail:

35 (1) A statement that would otherwise be sent by the county
 36 treasurer to the person by regular mail under subsection (a)(1),
 37 including a statement that reflects installment payment due dates
 38 under section 9.5 or 9.7 of this chapter.

39 (2) A provisional tax statement that would otherwise be sent by
 40 the county treasurer to the person by regular mail under
 41 IC 6-1.1-22.5-6.

42 (3) A reconciling tax statement that would otherwise be sent by



1 the county treasurer to the person by regular mail under any of the
2 following:

- 3 (A) Section 9 of this chapter.
4 (B) Section 9.7 of this chapter.
5 (C) IC 6-1.1-22.5-12, including a statement that reflects
6 installment payment due dates under IC 6-1.1-22.5-18.5.
7 (4) Any other information that:
8 (A) concerns the property taxes or special assessments; and
9 (B) would otherwise be sent:
10 (i) by the county treasurer or the county auditor to the person
11 by regular mail; and
12 (ii) before the last date the property taxes or special
13 assessments may be paid without becoming delinquent.

14 The information listed in this subsection may be transmitted to a person
15 by using electronic mail that provides a secure Internet link to the
16 information.

17 (i) For property with respect to which more than one (1) person is
18 liable for property taxes and special assessments, subsection (h) applies
19 only if all the persons liable for property taxes and special assessments
20 designate the electronic mail address for only one (1) individual
21 authorized to receive the statements and other information referred to
22 in subsection (h).

23 (j) ~~Before 2010~~; The department of local government finance shall
24 create a form to be used to implement subsection (h). The county
25 treasurer and county auditor shall:

- 26 (1) make the form created under this subsection available to the
27 public;
28 (2) transmit a statement or other information by electronic mail
29 under subsection (h) to a person who ~~at least thirty (30) days~~
30 ~~before the anticipated general mailing date of the statement or~~
31 ~~other information~~; files, **on or before March 15**, the form created
32 under this subsection:
33 (A) with the county treasurer; or
34 (B) with the county auditor; and
35 (3) publicize the availability of the electronic mail option under
36 this subsection through appropriate media in a manner reasonably
37 designed to reach members of the public.

38 (k) The form referred to in subsection (j) must:

- 39 (1) explain that a form filed as described in subsection (j)(2)
40 remains in effect until the person files a replacement form to:
41 (A) change the person's electronic mail address; or
42 (B) terminate the electronic mail option under subsection (h);



- 1 and
- 2 (2) allow a person to do at least the following with respect to the
- 3 electronic mail option under subsection (h):
- 4 (A) Exercise the option.
- 5 (B) Change the person's electronic mail address.
- 6 (C) Terminate the option.
- 7 (D) For a person other than an individual, designate the
- 8 electronic mail address for only one (1) individual authorized
- 9 to receive the statements and other information referred to in
- 10 subsection (h).
- 11 (E) For property with respect to which more than one (1)
- 12 person is liable for property taxes and special assessments,
- 13 designate the electronic mail address for only one (1)
- 14 individual authorized to receive the statements and other
- 15 information referred to in subsection (h).
- 16 (l) The form created under subsection (j) is considered filed with the
- 17 county treasurer or the county auditor on the postmark date or on the
- 18 date it is electronically submitted. If the postmark is missing or
- 19 illegible, the postmark is considered to be one (1) day before the date
- 20 of receipt of the form by the county treasurer or the county auditor.
- 21 (m) The county treasurer shall maintain a record that shows at least
- 22 the following:
- 23 (1) Each person to whom a statement or other information is
- 24 transmitted by electronic mail under this section.
- 25 (2) The information included in the statement.
- 26 (3) Whether the county treasurer received a notice that the
- 27 person's electronic mail was undeliverable.
- 28 (n) A person may direct the county treasurer and county auditor to
- 29 transmit information by electronic mail under subsection (h) on a form
- 30 prescribed by the department submitted:
- 31 (1) in person;
- 32 (2) by mail; or
- 33 (3) in an online format developed by the county and approved by
- 34 the department.
- 35 SECTION 27. IC 6-1.1-26-1 IS REPEALED [EFFECTIVE JULY
- 36 1, 2017]. ~~Sec. 1. A person, or his heirs, personal representative, or~~
- 37 ~~successors, may file a claim for the refund of all or a portion of a tax~~
- 38 ~~installment which he has paid. However, the claim must be:~~
- 39 ~~(1) filed with the auditor of the county in which the taxes were~~
- 40 ~~originally paid;~~
- 41 ~~(2) filed within three (3) years after the taxes were first due;~~
- 42 ~~(3) filed on the form prescribed by the state board of accounts and~~



1 approved by the department of local government finance; and
 2 ~~(4)~~ based upon one ~~(1)~~ of the following grounds:

3 (A) Taxes on the same property have been assessed and paid
 4 more than once for the same year.

5 (B) The taxes, as a matter of law, were illegal.

6 (C) There was a mathematical error either in the computation
 7 of the assessment upon which the taxes were based or in the
 8 computation of the taxes.

9 SECTION 28. IC 6-1.1-26-1.1 IS ADDED TO THE INDIANA
 10 CODE AS A NEW SECTION TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2017]: **Sec. 1.1. (a) A person, including heirs,
 12 personal representatives, or successors, may file a claim for refund
 13 of all or a part of a property tax paid. The claim shall be filed with
 14 the county auditor on a form approved by the state board of
 15 accounts. With regard to a taxpayer filing an appeal under
 16 IC 6-1.1-15, the notice of appeal shall be treated as a claim for
 17 refund by the taxpayer filed as of the date of the final disposition
 18 of an appeal by the county board, board of tax review, department
 19 of local government finance, or a court.**

20 **(b) A claim for refund must be filed within the later of three (3)
 21 years after the tax is paid, or three (3) years after the final
 22 disposition of an appeal by the county board, board of tax review,
 23 department of local government finance, or a court, with respect
 24 to a particular tax year.**

25 **(c) A claim for refund must state a claim that a payment was
 26 made in excess of the taxes due as established by:**

27 **(1) a determination by the county board, board of tax review,
 28 department of local government finance, or a court, for the
 29 tax year and parcel on which the taxes were paid, and after
 30 such time as all rights of appeal have lapsed;**

31 **(2) proof of an error in the computation of interest, penalties,
 32 or delinquent taxes carried forward; or**

33 **(3) proof of an overpayment by the claimant.**

34 **(d) A taxpayer may not raise a claim under this section that
 35 must be raised under IC 6-1.1-15.**

36 **(e) A taxpayer is not entitled to a refund if the payment has been
 37 applied as a credit to later tax liabilities of the taxpayer for the
 38 property on which the tax was assessed.**

39 SECTION 29. IC 6-1.1-26-2 IS REPEALED [EFFECTIVE JULY
 40 1, 2017]. **Sec. 2: (a) The county auditor shall forward a claim for refund
 41 filed under section 1 of this chapter to the department of local
 42 government finance for review by the department if:**



1 (1) the claim is for the refund of taxes paid on an assessment
 2 made or determined by the state board of tax commissioners
 3 (before the board was abolished) or the department of local
 4 government finance; and

5 (2) the claim is based upon the grounds specified in section
 6 1(4)(B) or 1(4)(C) of this chapter.

7 (b) The department of local government finance shall review each
 8 refund claim forwarded to it under this section. The department shall
 9 certify its approval or disapproval on the claim and shall return the
 10 claim to the county auditor.

11 (c) Before the department of local government finance disapproves
 12 a refund claim that is forwarded to it under this section, the department
 13 shall notify the claimant of its intention to disapprove the claim and of
 14 the time and place fixed for a hearing on the claim. The department
 15 shall hold the hearing within thirty (30) days after the date of the
 16 notice. The claimant has a right to be heard at the hearing. After the
 17 hearing, the department shall give the claimant notice of the
 18 department's final determination on the claim.

19 (d) If a person desires to initiate an appeal of the final determination
 20 of the department of local government finance to disapprove a claim
 21 under subsection (c), the person shall file a petition for review with the
 22 appropriate county assessor not more than forty-five (45) days after the
 23 department gives the person notice of the final determination.

24 (e) If a person desires to initiate a proceeding for judicial review of
 25 the Indiana board's final determination under subsection (d), the person
 26 must petition for judicial review under IC 6-1.1-15-5 not more than
 27 forty-five (45) days after the Indiana board gives the person notice of
 28 the final determination.

29 SECTION 30. IC 6-1.1-26-2.1 IS ADDED TO THE INDIANA
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2017]: **Sec. 2.1. (a) The county auditor shall**
 32 **approve or deny a claim for refund.**

33 (b) **If the county auditor approves the claim for refund, the**
 34 **county auditor shall forward the claim to the county treasurer and**
 35 **county assessor for approval or denial. The county treasurer and**
 36 **county assessor shall each certify their approval or denial and**
 37 **return the claim to the county auditor not later than seventy-five**
 38 **(75) days after the date of the filing of the claim under section 1.1**
 39 **of this chapter.**

40 (c) **If the county auditor, the county assessor, and the county**
 41 **treasurer approve the refund, the county auditor shall issue a**
 42 **warrant to the claimant payable on the general fund for the**



1 amount due under this section within forty-five (45) days of the
 2 approval of a claim for refund. In addition, the taxpayer is entitled
 3 to interest on any overpayment of property taxes. Interest shall be
 4 computed:

5 (1) from the date on which the taxes were paid or due,
 6 whichever is later, to the date on which the county auditor
 7 and the county treasurer approve the refund; and

8 (2) using the rate in effect under IC 6-8.1-10-1 for each
 9 particular year covered by the refund.

10 If the taxpayer no longer owns the property on which the tax was
 11 assessed and paid, the county auditor shall pay the refunds to the
 12 taxpayer or other lawful claimant.

13 (d) If the county auditor, the county assessor, or the county
 14 treasurer denies a refund, the county auditor shall send a notice to
 15 the claimant. The claimant may, within forty-five (45) days of the
 16 notice of denial, file an original action claiming a refund in a court
 17 of competent jurisdiction in the county where the property is
 18 located.

19 (e) If a credit is not applied or a refund is not paid within ninety
 20 (90) days from the date a claim was filed under section 1.1 of this
 21 chapter, a claimant may file an original action claiming a refund
 22 in a court of competent jurisdiction in the county where the
 23 property is located. An original action must be filed by the later of
 24 four (4) years after the tax is paid, or four (4) years after the final
 25 disposition of an appeal by the county board, board of tax review,
 26 department of local government finance, or a court, with respect
 27 to a particular tax year.

28 (f) The county auditor shall correct the tax duplicate for
 29 refunds. In the June or December settlement and apportionment
 30 of taxes, or both the June and December settlement and
 31 apportionment of taxes, immediately following a refund made
 32 under this section the county auditor shall deduct the amount
 33 refunded from the gross tax collections of the taxing units for
 34 which the refunded taxes were originally paid and shall pay the
 35 amount so deducted out of the general fund. However, the county
 36 auditor shall make the deductions and payments required by this
 37 subsection not later than the December settlement and
 38 apportionment. The county auditor shall notify the county
 39 executive of the payment of the amount due.

40 SECTION 31. IC 6-1.1-26-3 IS REPEALED [EFFECTIVE JULY
 41 1, 2017]. Sec. 3: (a) A refund claim which is filed under section 1 of
 42 this chapter and which is not subject to review by the department of



1 local government finance under section 2 of this chapter shall be either
2 approved or disapproved by the county auditor, the county treasurer,
3 and the county assessor:

4 (b) If the claim for refund is disapproved by either the county
5 auditor, the county treasurer, or the county assessor, the claimant may
6 appeal that decision to the Indiana board. The claimant must initiate the
7 appeal and the Indiana board shall hear the appeal in the same manner
8 that assessment appeals are heard by the Indiana board:

9 (c) If a person desires to initiate a proceeding for judicial review of
10 the Indiana board's final determination under this section, the person
11 must petition for judicial review under IC 6-1.1-15-5 not more than
12 forty-five (45) days after the Indiana board gives the person notice of
13 the final determination:

14 SECTION 32. IC 6-1.1-26-3.1 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2017]: **Sec. 3.1. (a) If a determination in a
17 review or appeal authorized under IC 6-1.1-15 results in an
18 overpayment by the taxpayer during the same tax year to which
19 the assessment appeal relates, the taxpayer is entitled to a credit in
20 the amount of the overpayment of tax on the next successive tax
21 installment, if any, due in that tax year. After the credit is given,
22 the county auditor shall:**

- 23 (1) determine if a further amount is due the taxpayer; and
24 (2) if a further amount is due the taxpayer, notwithstanding
25 IC 5-11-10-1 and IC 36-2-6-2, without a claim or an
26 appropriation being required, pay the amount due the
27 taxpayer.

28 The county auditor shall charge the amount refunded to the
29 taxpayer as provided in section 2.1 of this chapter.

30 (b) If the taxpayer no longer owns the property on which the tax
31 was assessed and paid and is no longer the lawful claimant, the
32 county auditor shall pay the refund to the lawful claimant.

33 (c) If a credit is not applied or a refund is not paid within ninety
34 (90) days of the final resolution of an appeal, the taxpayer or lawful
35 claimant may seek a refund of the overpayment under section 1.1
36 of this chapter.

37 SECTION 33. IC 6-1.1-26-4 IS REPEALED [EFFECTIVE JULY
38 1, 2017]. **Sec. 4. (a) A county auditor shall submit a refund claim filed
39 under section 1 of this chapter to the county board of commissioners
40 for final review after the appropriate county officials either approve or
41 disapprove the claim and, if the claim is disapproved, an appeal to the
42 Indiana board is not initiated under section 3 of this chapter.**



1 (b) The county board of commissioners shall disallow a refund
 2 claim if it was disapproved by one (1) of the appropriate county
 3 officials and an appeal to the Indiana board was not initiated under
 4 section 3 of this chapter.

5 (c) Except as provided in subsection (b) of this section, the county
 6 board of commissioners may either allow or disallow a refund claim
 7 which is submitted to it for final review. If the county board disallows
 8 a claim, the claimant may appeal that decision to the Indiana board.

9 (d) The Indiana board shall hear an appeal under subsection (c) in
 10 the same manner that assessment appeals are heard.

11 (e) If a person desires to initiate a proceeding for judicial review of
 12 the Indiana board's final determination under this section, the person
 13 must petition for judicial review under IC 6-1.1-15-5 not more than
 14 forty-five (45) days after the Indiana board gives the person notice of
 15 the final determination.

16 SECTION 34. IC 6-1.1-26-4.1 IS ADDED TO THE INDIANA
 17 CODE AS A NEW SECTION TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2017]: **Sec. 4.1. (a) This section applies to any**
 19 **refund for a property resulting from a real property tax**
 20 **assessment appeal for the property for an assessment date**
 21 **occurring before January 1, 2020. This section does not apply if**
 22 **any refund for a property under appeal has been paid before May**
 23 **1, 2015. Except as modified by this section, all other provisions of**
 24 **IC 6-1.1 apply regarding the payment of refunds and application**
 25 **of credits.**

26 (b) If upon conclusion of a real property tax assessment appeal,
 27 the total amount of property taxes owed to the taxpayer as a result
 28 of the appeal is one hundred thousand dollars (\$100,000) or more
 29 for the assessment dates under appeal, the auditor of the county in
 30 which the property is located may, instead of a refund, elect to
 31 apply credits in equal installments to future property tax
 32 installments for the property over a period of not more than five
 33 (5) years following the date of the conclusion of the assessment
 34 appeal. The auditor may elect to accelerate credits or to provide a
 35 full or partial refund within the five (5) year period.

36 (c) Notwithstanding subsection (b), if a claimant is no longer the
 37 taxpayer for the property on which the appeal was filed, the
 38 overpayment shall not be applied as a credit and the overpayment
 39 may be refunded in equal installments over a period of not more
 40 than five (5) years.

41 (d) This section expires December 31, 2019.

42 SECTION 35. IC 6-1.1-26-5 IS REPEALED [EFFECTIVE JULY



1 1, 2017]. Sec. 5: (a) When a claim for refund filed under section 4 of
 2 this chapter is allowed either by the county board of commissioners, the
 3 department of local government finance, the Indiana board, or the
 4 Indiana tax court on appeal, the claimant is entitled to a refund. The
 5 amount of the refund shall equal the amount of the claim so allowed
 6 plus, with respect to claims for refund filed after December 31, 2001,
 7 interest at the rate established for excess tax payments by the
 8 commissioner of the department of state revenue under IC 6-8.1-10-1
 9 from the date on which the taxes were paid or payable, whichever is
 10 later, to the date of the refund. The interest shall be computed using the
 11 rate in effect for each particular year covered by the refund. The county
 12 auditor shall, without an appropriation being required, issue a warrant
 13 to the claimant payable from the county general fund for the amount
 14 due the claimant under this section.

15 (b) In the June or December settlement and apportionment of taxes;
 16 or both the June and December settlement and apportionment of taxes;
 17 immediately following a refund made under this section the county
 18 auditor shall deduct the amount refunded from the gross tax collections
 19 of the taxing units for which the refunded taxes were originally paid
 20 and shall pay the amount so deducted into the general fund of the
 21 county. However, the county auditor shall make the deductions and
 22 payments required by this subsection not later than the December
 23 settlement and apportionment.

24 SECTION 36. IC 6-1.1-26-7 IS ADDED TO THE INDIANA CODE
 25 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 26 1, 2017]: **Sec. 7. If a determination in an original action filed under
 27 this chapter results in an order by the court that the taxpayer has
 28 made an overpayment of property taxes, or is entitled to relief
 29 from taxes, penalties, or delinquent taxes carried forward with
 30 regard to the taxpayer, the court shall include in its order specific
 31 instructions to the county auditor and county treasurer on
 32 providing the relief.**

33 SECTION 37. IC 6-1.1-28-12, AS AMENDED BY P.L.149-2016,
 34 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2017]: Sec. 12. (a) This section applies beginning January 1,
 36 2016.

37 (b) Each county property tax assessment board of appeals (referred
 38 to as the "county PTABOA" in this section) shall submit annually a
 39 report of the notices for ~~review~~ **an appeal** filed with the county
 40 PTABOA under ~~IC 6-1.1-15-1(e) and IC 6-1.1-15-1(d)~~
 41 **IC 6-1.1-15-1.1(a)** in the preceding year to the department of local
 42 government finance, the Indiana board of tax review, and the legislative



1 services agency before April 1 of each year. A report submitted to the
 2 legislative services agency must be in an electronic format under
 3 IC 5-14-6.

4 (c) The report required by subsection (b) must include the following
 5 information:

6 (1) The total number of notices ~~for review~~ filed with the county
 7 PTABOA.

8 (2) The notices, ~~for review~~, either filed or pending during the
 9 year, that were resolved during the year by a preliminary informal
 10 meeting under ~~IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j)~~;
 11 **IC 6-1.1-15-1.2.**

12 (3) The notices, ~~for review~~, either filed or pending during the
 13 year, in which a hearing was conducted during the year by the
 14 county PTABOA under ~~IC 6-1.1-15-1(k)~~; **IC 6-1.1-15-1.2.**

15 (4) The number of written decisions issued during the year by the
 16 county PTABOA under ~~IC 6-1.1-15-1(n)~~; **IC 6-1.1-15-1.2(j).**

17 (5) The number of notices ~~for review~~ pending with the county
 18 PTABOA on December 31 of the reporting year.

19 (6) The number of ~~reviews~~ **appeals** resolved through a
 20 preliminary informal meeting under ~~IC 6-1.1-15-1(h)(2) and~~
 21 ~~IC 6-1.1-15-1(j)~~ **IC 6-1.1-15-1.2** that were:

22 (A) resolved in favor of the taxpayer;

23 (B) resolved in favor of the assessor; or

24 (C) resolved in some other manner.

25 (7) The number of ~~reviews~~ **appeals** resolved through a written
 26 decision issued during the year by the county PTABOA under
 27 ~~IC 6-1.1-15-1(n)~~ **IC 6-1.1-15-1.2(j)** that were:

28 (A) resolved in favor of the taxpayer;

29 (B) resolved in favor of the assessor; or

30 (C) resolved in some other manner.

31 The report may not include any confidential information.

32 SECTION 38. IC 6-1.1-35.7-2, AS ADDED BY P.L.134-2014,
 33 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2017]: Sec. 2. As used in this chapter, "tax representative"
 35 means a person who represents another person at a proceeding before
 36 the property tax assessment board of appeals or the department. The
 37 term does not include:

38 (1) the owner of the property (or person liable for the taxes under
 39 IC 6-1.1-2-4) that is the subject of the appeal;

40 (2) **an individual who is appointed as provided in**
 41 **IC 6-1.1-15-17.3(e) to represent the owner of the property**
 42 **concerning the appeal;**



1 ~~(2)~~ **(3)** a permanent full-time employee of the owner of the
 2 property (or person liable for the taxes under IC 6-1.1-2-4) who
 3 is the subject of the appeal;

4 ~~(3)~~ **(4)** a representative of a local unit of government appearing on
 5 behalf of the unit;

6 ~~(4)~~ **(5)** a certified public accountant, when the certified public
 7 accountant is representing a client in a matter that relates only to
 8 personal property taxation; or

9 ~~(5)~~ **(6)** an attorney who is a member in good standing of the
 10 Indiana bar or any person who is a member in good standing of
 11 any other state bar and who has been granted leave by the
 12 department to appear pro hac vice.

13 SECTION 39. IC 6-1.1-37-9, AS AMENDED BY P.L.251-2015,
 14 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2017]: Sec. 9. (a) This section applies when:

16 (1) an assessment is made or increased after the date or dates on
 17 which the taxes for the year for which the assessment is made
 18 were originally due;

19 (2) the assessment upon which a taxpayer has been paying taxes
 20 under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a
 21 petition for review or a judicial proceeding has been pending is
 22 less than the assessment that results from the final determination
 23 of the petition for review or judicial proceeding; or

24 (3) the collection of certain ad valorem property taxes has been
 25 enjoined under IC 33-26-6-2, and under the final determination of
 26 the petition for judicial review the taxpayer is liable for at least
 27 part of those taxes.

28 (b) Except as provided in subsections (c) and (g), a taxpayer shall
 29 pay interest on the taxes the taxpayer is required to pay as a result of an
 30 action or a determination described in subsection (a) at the rate
 31 established by the commissioner of the department of state revenue
 32 under IC 6-8.1-10-1 from the original due date or dates for those taxes
 33 to:

34 (1) the date of payment; or

35 (2) the date on which penalties for the late payment of a tax
 36 installment may be charged under subsection (e) or (f);

37 whichever occurs first. The interest shall be computed using the rate in
 38 effect for each particular year in which the interest accrued.

39 (c) Except as provided in subsection (g), a taxpayer shall pay
 40 interest on the taxes the taxpayer is ultimately required to pay in excess
 41 of the amount that the taxpayer is required to pay under
 42 IC 6-1.1-15-10(a)(1) while a petition for review or a judicial



1 proceeding has been pending at the overpayment rate established under
 2 Section 6621(c)(1) of the Internal Revenue Code in effect on the
 3 original due date or dates for those taxes from the original due date or
 4 dates for those taxes to:

5 (1) the date of payment; or

6 (2) the date on which penalties for the late payment of a tax
 7 installment may be charged under subsection (e) or (f);

8 whichever occurs first.

9 (d) With respect to an action or determination described in
 10 subsection (a), the taxpayer shall pay the taxes resulting from that
 11 action or determination and the interest prescribed under subsection (b)
 12 or (c) on or before:

13 (1) the next May 10; or

14 (2) the next November 10;

15 whichever occurs first.

16 (e) A taxpayer shall ~~to the extent that the penalty is not waived~~
 17 ~~under section 10.7 of this chapter~~; begin paying the penalty prescribed
 18 in section 10 of this chapter on the day after the date for payment
 19 prescribed in subsection (d) if:

20 (1) the taxpayer has not paid the amount of taxes resulting from
 21 the action or determination; and

22 (2) the taxpayer either:

23 (A) received notice of the taxes the taxpayer is required to pay
 24 as a result of the action or determination at least thirty (30)
 25 days before the date for payment; or

26 (B) voluntarily signed and filed an assessment return for the
 27 taxes.

28 (f) If subsection (e) does not apply, a taxpayer who has not paid the
 29 amount of taxes resulting from the action or determination shall ~~to the~~
 30 ~~extent that the penalty is not waived under section 10.7 of this chapter~~;
 31 begin paying the penalty prescribed in section 10 of this chapter on:

32 (1) the next May 10 which follows the date for payment
 33 prescribed in subsection (d); or

34 (2) the next November 10 which follows the date for payment
 35 prescribed in subsection (d);

36 whichever occurs first.

37 (g) A taxpayer is not subject to the payment of interest on real
 38 property assessments under subsection (b) or (c) if:

39 (1) an assessment is made or increased after the date or dates on
 40 which the taxes for the year for which the assessment is made
 41 were due;

42 (2) the assessment or the assessment increase is made as the result



1 of error or neglect by the assessor or by any other official
 2 involved with the assessment of property or the collection of
 3 property taxes; and

4 (3) the assessment:

5 (A) would have been made on the normal assessment date if
 6 the error or neglect had not occurred; or

7 (B) increase would have been included in the assessment on
 8 the normal annual assessment date if the error or neglect had
 9 not occurred.

10 SECTION 40. IC 6-1.1-37-10, AS AMENDED BY P.L.149-2016,
 11 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2017]: Sec. 10. (a) ~~Except as provided in section 10.7 of this~~
 13 ~~chapter~~, If an installment of property taxes is not completely paid on or
 14 before the due date, a penalty shall be added to the unpaid portion in
 15 the year of the initial delinquency. The penalty is equal to an amount
 16 determined as follows:

17 (1) If:

18 (A) an installment of real property taxes is completely paid on
 19 or before the date thirty (30) days after the due date; and

20 (B) the taxpayer is not liable for delinquent property taxes first
 21 due and payable in a previous installment for the same parcel;
 22 the amount of the penalty is equal to five percent (5%) of the
 23 amount of delinquent taxes.

24 (2) If:

25 (A) an installment of personal property taxes is completely
 26 paid on or before the date thirty (30) days after the due date;
 27 and

28 (B) the taxpayer is not liable for delinquent property taxes first
 29 due and payable in a previous installment for a personal
 30 property tax return for property in the same taxing district;
 31 the amount of the penalty is equal to five percent (5%) of the
 32 amount of delinquent taxes.

33 (3) If subdivision (1) or (2) does not apply, the amount of the
 34 penalty is equal to ten percent (10%) of the amount of delinquent
 35 taxes.

36 (b) With respect to property taxes due in two (2) equal installments
 37 under IC 6-1.1-22-9(a), on the day immediately following the due dates
 38 of the first and second installments in each year following the year of
 39 the initial delinquency, an additional penalty equal to ten percent (10%)
 40 of any taxes remaining unpaid shall be added. With respect to property
 41 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty
 42 equal to ten percent (10%) of any taxes remaining unpaid shall be



1 added on the day immediately following each date that succeeds the
2 last installment due date by:

- 3 (1) six (6) months; or
4 (2) a multiple of six (6) months.

5 (c) The penalties under subsection (b) are imposed only on the
6 principal amount of the delinquent taxes.

7 (d) If the department of local government finance determines that
8 an emergency has occurred which precludes the mailing of the tax
9 statement in any county at the time set forth in IC 6-1.1-22-8.1, the
10 department shall establish by order a new date on which the installment
11 of taxes in that county is due and no installment is delinquent if paid by
12 the date so established.

13 (e) If any due date falls on a Saturday, a Sunday, a national legal
14 holiday recognized by the federal government, or a statewide holiday,
15 the act that must be performed by that date is timely if performed by
16 the next succeeding day that is not a Saturday, a Sunday, or one (1) of
17 those holidays.

18 (f) Subject to subsections (g) and (h), a payment to the county
19 treasurer is considered to have been paid by the due date if the payment
20 is:

21 (1) received on or before the due date by the county treasurer or
22 a collecting agent appointed by the county treasurer;

23 (2) deposited in United States first class mail:

24 (A) properly addressed to the principal office of the county
25 treasurer;

26 (B) with sufficient postage; and

27 (C) postmarked by the United States Postal Service as mailed
28 on or before the due date;

29 (3) deposited with a nationally recognized express parcel carrier
30 and is:

31 (A) properly addressed to the principal office of the county
32 treasurer; and

33 (B) verified by the express parcel carrier as:

34 (i) paid in full for final delivery; and

35 (ii) received by the express parcel carrier on or before the
36 due date;

37 (4) deposited to be mailed through United States registered mail,
38 United States certified mail, or United States certificate of
39 mailing:

40 (A) properly addressed to the principal office of the county
41 treasurer;

42 (B) with sufficient postage; and



- 1 (C) with a date of registration, certification, or certificate, as
 2 evidenced by any record authenticated by the United States
 3 Postal Service, on or before the due date; or
 4 (5) made by an electronic funds transfer and the taxpayer's bank
 5 account is charged on or before the due date.

6 For purposes of this subsection, "postmarked" does not mean the date
 7 printed by a postage meter that affixes postage to the envelope or
 8 package containing a payment.

9 (g) If a payment is mailed through the United States mail and is
 10 physically received after the due date without a legible correct
 11 postmark, the person who mailed the payment is considered to have
 12 made the payment on or before the due date if the person can show by
 13 reasonable evidence that the payment was deposited in the United
 14 States mail on or before the due date.

15 (h) If a payment is sent via the United States mail or a nationally
 16 recognized express parcel carrier but is not received by the designated
 17 recipient, the person who sent the payment is considered to have made
 18 the payment on or before the due date if the person:

- 19 (1) can show by reasonable evidence that the payment was
 20 deposited in the United States mail, or with the express parcel
 21 carrier, on or before the due date; and
 22 (2) makes a duplicate payment within thirty (30) days after the
 23 date the person is notified that the payment was not received.

24 SECTION 41. IC 6-1.1-37-10.7 IS REPEALED [EFFECTIVE JULY
 25 1, 2017]. Sec. 10.7: (a) For purposes of this section, "immediate family
 26 member of the taxpayer" means an individual who:

- 27 (1) is the spouse, child, stepchild, parent, or stepparent of the
 28 taxpayer, including adoptive relationships; and
 29 (2) resides in the taxpayer's home.

30 (b) The county treasurer shall do the following:

31 (1) Waive the penalty imposed under section 10(a) of this chapter
 32 if the taxpayer or the taxpayer's representative:

33 (A) petitions the county treasurer to waive the penalty not later
 34 than thirty (30) days after the due date of the installment
 35 subject to the penalty; and

36 (B) files with the petition written proof that during the seven
 37 (7) day period ending on the installment due date the taxpayer
 38 or an immediate family member of the taxpayer died.

39 (2) Give written notice to the taxpayer or the taxpayer's
 40 representative by mail of the treasurer's determination on the
 41 petition not later than thirty (30) days after the petition is filed
 42 with the treasurer.



1 (c) The department of local government finance shall prescribe:
 2 (1) the form of the petition; and
 3 (2) the type of written proof;
 4 required under subsection (b):

5 (d) A taxpayer or a taxpayer's representative may appeal a
 6 determination of the county treasurer under subsection (b) to deny a
 7 penalty waiver by filing a notice in writing with the treasurer not more
 8 than forty-five (45) days after the treasurer gives the taxpayer or the
 9 taxpayer's representative notice of the determination. An appeal
 10 initiated under this subsection is processed and determined in the same
 11 manner that an appeal is processed and determined under IC 6-1.1-15:

12 SECTION 42. IC 6-1.1-37-11 IS REPEALED [EFFECTIVE JULY
 13 1, 2017]. Sec. 11: (a) If a taxpayer is entitled to a property tax refund
 14 or credit because an assessment is decreased, the taxpayer shall also be
 15 paid; or credited with; interest on the excess taxes that the taxpayer
 16 paid at the rate established for excess tax payments by the
 17 commissioner of the department of state revenue under IC 6-8.1-10-1.
 18 However, in the case of an assessment that is decreased by the Indiana
 19 board or the Indiana tax court, the taxpayer is not entitled to the greater
 20 of five hundred dollars (\$500) or twenty percent (20%) of the interest
 21 to which the taxpayer would otherwise be entitled on the excess taxes
 22 unless the taxpayer affirms, under penalty of perjury, that substantive
 23 evidence supporting the taxpayer's position had been:

- 24 (1) presented by the taxpayer to the assessor before; or
 25 (2) introduced by the taxpayer at;

26 the hearing held by the county property tax assessment board of
 27 appeals. An appraisal may not be required by the county property tax
 28 assessment board of appeals or the assessor in a proceeding before the
 29 county property tax assessment board of appeals or in a preliminary
 30 informal meeting under IC 6-1.1-15-1(h)(2):

31 (b) For purposes of this section and except as provided in subsection
 32 (c), the interest shall be computed:

- 33 (1) from the date on which the taxes were paid or due, whichever
 34 is later, to the date of the refund or credit; and
 35 (2) using the rate in effect under IC 6-8.1-10-1 for each particular
 36 year covered by the refund or credit.

37 If a taxpayer is sent a provisional tax statement and is later sent a final
 38 or reconciling tax statement, interest shall be computed after the date
 39 on which the taxes were paid or first due under the provisional tax
 40 statement, whichever is later, through the date of the refund or credit.

41 (c) This subsection applies if a taxpayer who is entitled to a refund
 42 or credit does not make a written request for the refund or credit to the



1 county auditor within forty-five (45) days after the final determination
 2 of the county property tax assessment board of appeals, the state board
 3 of tax commissioners, the department of local government finance, the
 4 Indiana board, or the tax court that entitles the taxpayer to the refund
 5 or credit. In the case of a taxpayer described in this subsection, the
 6 interest shall be computed from the date on which the taxes were paid
 7 or due to the date that is forty-five (45) days after the final
 8 determination of the county property tax assessment board of appeals,
 9 the state board of tax commissioners, the department of local
 10 government finance, the Indiana board of tax review, or the Indiana tax
 11 court. In any event, a property tax refund or credit must be issued not
 12 later than ninety (90) days after the request is received.

13 SECTION 43. IC 6-1.1-37-14 IS REPEALED [EFFECTIVE JULY
 14 1, 2017]. Sec. 14. (a) This section applies to any refund for a property
 15 resulting from a real property tax assessment appeal for the property for
 16 the 2014 assessment date or any prior assessment date. This section
 17 does not apply if any refund for a property under appeal has been paid
 18 before May 1, 2015. Except as modified by this section, all other
 19 provisions of IC 6-1.1 apply regarding the payment of refunds and
 20 application of credits.

21 (b) If upon the conclusion of a real property tax assessment appeal,
 22 the total amount of property taxes owed to the taxpayer as a result of
 23 the appeal is one hundred thousand dollars (\$100,000) or more for the
 24 assessment dates under appeal, the auditor of the county in which the
 25 property is located may, instead of a refund, elect to apply credits in
 26 equal installments to future property tax installments for the property
 27 over a period of not more than five (5) years following the date of the
 28 conclusion of the assessment appeal. The auditor may elect to
 29 accelerate credits or to provide a full or partial refund within the five
 30 (5) year period.

31 (c) This section expires December 31, 2019.

32 SECTION 44. IC 6-1.5-5-1, AS AMENDED BY P.L.208-2005,
 33 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2017]: Sec. 1. (a) The Indiana board shall conduct impartial
 35 review of all appeals of final determinations of the department of local
 36 government finance made under the following:

- 37 (1) IC 6-1.1-8.
- 38 (2) IC 6-1.1-14-11.
- 39 (3) IC 6-1.1-16.
- 40 ~~(4) IC 6-1.1-26-2.~~
- 41 ~~(5) (4) IC 6-1.1-45-6.~~ **IC 6-1.1-45-11.**

42 (b) Each notice of final determination issued by the department of



1 local government finance under a statute listed in subsection (a) must
2 give the taxpayer notice of:

- 3 (1) the opportunity for review under this section; and
4 (2) the procedures the taxpayer must follow in order to obtain
5 review under this section.

6 (c) Except as provided in subsection (e), in order to obtain a review
7 by the Indiana board under this section, the taxpayer must file a petition
8 for review with the appropriate county assessor not later than forty-five
9 (45) days after the notice of the department of local government
10 finance's action is given to the taxpayer.

11 (d) The county assessor shall transmit a petition for review under
12 subsection (c) to the Indiana board not later than ten (10) days after the
13 petition is filed.

14 (e) In order to obtain a review by the Indiana board of an appeal of
15 a final determination of the department of local government finance
16 under IC 6-1.1-8-30, the public utility company must follow the
17 procedures in IC 6-1.1-8-30.

18 SECTION 45. IC 36-8-13-4 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) Each township
20 shall annually establish a township firefighting fund which is to be ~~the~~
21 ~~exclusive fund~~ used by the township for the payment of costs
22 attributable to providing fire protection or emergency services under
23 the methods prescribed in section 3 of this chapter. ~~and for no other~~
24 ~~purposes~~. The money in the fund may be paid out by the township
25 executive with the consent of the township legislative body.

26 (b) Each township may levy, for each year, a tax for the township
27 firefighting fund. Other than a township providing fire protection or
28 emergency services or both to municipalities in the township under
29 section 3(b) or 3(c) of this chapter, the tax levy is on all taxable real
30 and personal property in the township outside the corporate boundaries
31 of municipalities. Subject to the levy limitations contained in
32 IC 6-1.1-18.5, the township levy is to be in an amount sufficient to pay
33 ~~all~~ costs attributable to fire protection and emergency services that are
34 not paid from other revenues available to the fund. The tax rate and
35 levy shall be established in accordance with the procedures set forth in
36 IC 6-1.1-17.

37 (c) In addition to the tax levy and service charges received under
38 IC 36-8-12-13 and IC 36-8-12-16, the executive may accept donations
39 to the township for the purpose of firefighting and other emergency
40 services and shall place them in the fund, keeping an accurate record
41 of the sums received. A person may also donate partial payment of any
42 purchase of firefighting or other emergency services equipment made



- 1 by the township.
- 2 (d) If a fire department serving a township dispatches fire apparatus
3 or personnel to a building or premises in the township in response to:
4 (1) an alarm caused by improper installation or improper
5 maintenance; or
6 (2) a drill or test, if the fire department is not previously notified
7 that the alarm is a drill or test;
8 the township may impose a fee or service charge upon the owner of the
9 property. However, if the owner of property that constitutes the owner's
10 residence establishes that the alarm is under a maintenance contract
11 with an alarm company and that the alarm company has been notified
12 of the improper installation or maintenance of the alarm, the alarm
13 company is liable for the payment of the fee or service charge.
- 14 (e) The amount of a fee or service charge imposed under subsection
15 (d) shall be determined by the township legislative body. All money
16 received by the township from the fee or service charge must be
17 deposited in the township's firefighting fund.
- 18 SECTION 46. IC 36-8-13-4.5 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 4.5. (a) This section
20 applies to a township that provides fire protection or emergency
21 services or both to a municipality in the township under section 3(b) or
22 3(c) of this chapter.
- 23 (b) With the consent of the township legislative body, the township
24 executive ~~shall~~ **may** pay the expenses for fire protection and emergency
25 services in the township, both inside and outside the corporate
26 boundaries of participating municipalities, from any combination of the
27 following township funds, regardless of when the funds were
28 established:
- 29 (1) The township firefighting fund under section 4 of this chapter.
30 (2) The cumulative building and equipment fund under
31 IC 36-8-14.
32 (3) The debt fund under sections 6 and 6.5 of this chapter.
- 33 (c) Subject to the levy limitations contained in IC 6-1.1-18.5, the tax
34 rate and levy for the township firefighting fund, the cumulative
35 building and equipment fund, or the debt fund is to be in an amount
36 sufficient to pay all costs attributable to fire protection or emergency
37 services that are provided to the township and the participating
38 municipalities that are not paid from other available revenues. The tax
39 rate and levy for each fund shall be established in accordance with the
40 procedures set forth in IC 6-1.1-17 and apply both inside and outside
41 the corporate boundaries of participating municipalities.
- 42 (d) The township executive may accept donations for the purpose of



1 firefighting and emergency services. The township executive shall
 2 place donations in the township firefighting fund. A person may donate
 3 partial payment of a purchase of firefighting or emergency services
 4 equipment made by the township.

5 SECTION 47. [EFFECTIVE UPON PASSAGE] (a) This
 6 SECTION applies to a taxpayer notwithstanding IC 6-1.1-11 or
 7 any other law or administrative rule or provision.

8 (b) This SECTION applies to the March 1, 2011, assessment
 9 date.

10 (c) As used in this SECTION, "taxpayer" refers to a church
 11 that:

12 (1) owns a parcel of real property in St. Joseph County that is
 13 at least ten (10) acres in size; and

14 (2) failed to timely file a property tax exemption application
 15 for the parcel described in subdivision (1) for the March 1,
 16 2011, assessment date.

17 (d) A taxpayer may, before September 1, 2017, file a property
 18 tax exemption application and supporting documents claiming an
 19 exemption under IC 6-1.1-10-16 for the March 1, 2011, assessment
 20 date.

21 (e) If the real property for which a property tax exemption
 22 application is filed under this SECTION would have qualified for
 23 an exemption under IC 6-1.1-10-16 for the assessment date
 24 described in subsection (b) if an exemption application had been
 25 timely filed:

26 (1) the property tax exemption is allowed; and

27 (2) the property tax exemption application filed under this
 28 SECTION is considered to have been timely filed.

29 (f) A taxpayer is entitled to the exemption from real property
 30 tax as claimed on any property tax exemption application filed
 31 under this SECTION, regardless of whether:

32 (1) a property tax exemption application was previously filed
 33 for the same or similar property for the assessment date;

34 (2) the county property tax assessment board of appeals has
 35 issued a final determination regarding any previously filed
 36 property tax exemption application for the assessment date;

37 (3) the taxpayer appealed any denial of a previously filed
 38 property tax exemption application for the assessment date;
 39 or

40 (4) the records of the county in which the property subject to
 41 the property tax exemption application is located identified
 42 the taxpayer as the owner of the property on the assessment



- 1 date described in subsection (b) for which a property tax
2 exemption is claimed.
- 3 (g) The property tax exemption claimed by a taxpayer under
4 this SECTION is considered approved without further action being
5 required by the county assessor or the county property tax
6 assessment board of appeals for the county in which the property
7 subject to the property tax exemption application is located. This
8 exemption approval is final and may not be appealed by the county
9 assessor, the county property tax assessment board of appeals, or
10 any member of the county property tax assessment board of
11 appeals.
- 12 (h) The county auditor shall remove all penalties and interest
13 assigned to the real property for which a property tax exemption
14 is allowed under this SECTION for the assessment date described
15 in subsection (b).
- 16 (i) To the extent that the taxpayer has paid any property taxes,
17 penalties, or interest with respect to the real property for which a
18 property tax exemption application is allowed under this
19 SECTION, the taxpayer is entitled to a refund of the amounts paid.
20 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
21 claim for a refund filed by a taxpayer under this subsection before
22 September 1, 2017, is considered timely filed.
- 23 (j) The county auditor shall pay any refund due under this
24 SECTION in two (2) equal installments before the following dates:
25 (1) January 1, 2018.
26 (2) January 1, 2019.
- 27 (k) The county auditor is not required to pay accrued interest on
28 any amount that a taxpayer is entitled to receive as a refund under
29 this SECTION.
- 30 (l) This SECTION expires January 1, 2020.
- 31 SECTION 48. An emergency is declared for this act.



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 386, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 386 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 9, Nays 0

 SENATE MOTION

Madam President: I move that Senate Bill 386 be amended to read as follows:

Page 3, line 25, delete "hearing" and insert "**meeting**".

Page 5, line 31, after "on" insert "**at the time of the preliminary informal meeting**".

(Reference is to SB 386 as printed February 3, 2017.)

NIEMEYER

 COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 386, 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:

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 SB 386 as reprinted February 8, 2017.)

BROWN T

Committee Vote: yeas 19, nays 0.

ES 386—LS 6696/DI 113



HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 386 be amended to read as follows:

Page 28, line 11, delete "board," and insert "**board or**".

Page 28, line 12, delete "finance, or the Indiana board." and insert "**finance.**".

(Reference is to ESB 386 as printed March 24, 2017.)

SLAGER

