



April 3, 2015

ENGROSSED SENATE BILL No. 423

DIGEST OF SB 423 (Updated April 1, 2015 7:07 pm - DI 113)

Citations Affected: IC 6-1.1; IC 33-38.

Synopsis: Property tax issues. Provides that, following a petition for review contesting the assessed value of tangible property, a taxpayer and a township or county official may enter into an agreement in which both parties: (1) agree to waive a determination by the county property tax assessment board of appeals (PTABOA) and submit a dispute directly to the Indiana board of tax review; or (2) agree to stipulate to the assessed value of the tangible property as determined by an independent appraisal. Provides certain provisions that must be included in an agreement, including provisions for selecting an independent appraiser. Specifies that a taxpayer and township or county official may still enter into a resolution of disputed issues following an informal meeting, notwithstanding the provisions that
(Continued next page)

Effective: July 1, 2015; January 1, 2016.

Kenley, Houchin, Broden

(HOUSE SPONSORS — LEONARD, HUSTON, GOODIN)

January 12, 2015, read first time and referred to Committee on Tax & Fiscal Policy.
January 29, 2015, amended, reported favorably — Do Pass.
February 2, 2015, read second time, ordered engrossed. Engrossed.
February 3, 2015, read third time, passed. Yeas 49, nays 1.

HOUSE ACTION

March 3, 2015, read first time and referred to Committee on Ways and Means.
April 2, 2015, amended, reported — Do Pass.

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Digest Continued

allow for an independent appraisal and stipulated determination. Requires a PTABOA, upon receipt of an agreement of the parties and an independent appraisal, to enter a stipulated determination of the assessed value of the tangible property in dispute equal to the value as determined by the independent appraisal. Provides that a taxpayer or a township or county official may seek review before the Indiana board of tax review of a stipulated determination entered by a PTABOA. Requires each PTABOA to prepare an annual report of the notices for review filed with the PTABOA in the preceding year. Requires the report to be submitted to the department of local government finance, the Indiana board of tax review, and the legislative services agency. Requires the Indiana judicial center to review the workload and backlog of cases in the Indiana tax court for calendar year 2016 and submit a report of the center's findings, analysis, and recommendations (if recommendations are made) to the legislative council before December 1, 2016. Makes conforming amendments.

ES 423—LS 7385/DI 120



April 3, 2015

First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

ENGROSSED SENATE BILL No. 423

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 1. (a) A taxpayer may obtain a review by the
4 county board of a county or township official's action with respect to
5 either or both of the following:
6 (1) The assessment of the taxpayer's tangible property.
7 (2) A deduction for which a review under this section is
8 authorized by any of the following:
9 (A) IC 6-1.1-12-25.5.
10 (B) IC 6-1.1-12-28.5.
11 (C) IC 6-1.1-12-35.5.
12 (D) IC 6-1.1-12.1-5.
13 (E) IC 6-1.1-12.1-5.3.
14 (F) IC 6-1.1-12.1-5.4.
15 (b) At the time that notice of an action referred to in subsection (a)

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1 is given to the taxpayer, the taxpayer shall also be informed in writing
2 of:

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

8 (c) In order to obtain a review of an assessment or deduction
9 effective for the assessment date to which the notice referred to in
10 subsection (b) applies, the taxpayer must file a notice in writing with
11 the county or township official referred to in subsection (a) not later
12 than forty-five (45) days after the date of the notice referred to in
13 subsection (b).

14 (d) A taxpayer may obtain a review by the county board of the
15 assessment of the taxpayer's tangible property effective for an
16 assessment date for which a notice of assessment is not given as
17 described in subsection (b). To obtain the review, the taxpayer must file
18 a notice in writing with the township assessor, or the county assessor
19 if the township is not served by a township assessor. The right of a
20 taxpayer to obtain a review under this subsection for an assessment
21 date for which a notice of assessment is not given does not relieve an
22 assessing official of the duty to provide the taxpayer with the notice of
23 assessment as otherwise required by this article. The notice to obtain
24 a review must be filed not later than the later of:

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

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

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

- 38 (1) The name of the taxpayer.
39 (2) The address and parcel or key number of the property.
40 (3) The address and telephone number of the taxpayer.

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

- 42 (1) initiates a review under this section; and



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



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

3 (1) the county board shall cancel the hearing;

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

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

11 (k) If:

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

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

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

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

40 (1) the taxpayer may present the taxpayer's reasons for
41 disagreement with the assessment or deduction; and

42 (2) the county or township official with whom the taxpayer filed



1 the notice for review must present:

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

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

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

- 21 (1) Initiate the review.
 22 (2) Prosecute the review.

23 (n) The county board shall prepare a written decision resolving all
 24 of the issues under review. **The written decision may be in the form**
 25 **of a stipulated determination under section 2.5 of this chapter.** The
 26 county board shall, by mail, give notice of its determination not later
 27 than:

- 28 (1) one hundred twenty (120) days after the hearing under
 29 subsection (k); or
 30 (2) **thirty (30) days after an entry of a stipulated**
 31 **determination under section 2.5 of this chapter;**

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

34 (o) If the maximum time elapses:

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

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

41 SECTION 2. IC 6-1.1-15-2.5 IS ADDED TO THE INDIANA
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS

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1 [EFFECTIVE JULY 1, 2015]: **Sec. 2.5. (a) This section applies to a**
 2 **notice of review filed by a taxpayer under section 1 of this chapter**
 3 **with respect to the assessment of the taxpayer's tangible property.**

4 **(b) Instead of a hearing before the county board, a taxpayer and**
 5 **a township or county official may enter into an agreement in which**
 6 **both parties:**

7 **(1) agree to waive a determination by the county board and**
 8 **submit the dispute directly to the Indiana board; or**

9 **(2) stipulate to the assessed value of the tangible property in**
 10 **dispute as determined by an independent appraisal under**
 11 **terms and conditions in subsection (e).**

12 **A taxpayer and a township or county official may still enter into an**
 13 **agreement under section 1(i) of this chapter and not be subject to**
 14 **the requirements of this section.**

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

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

20 **(e) An agreement entered into by a taxpayer and a township or**
 21 **county official under subsection (b) must include the following**
 22 **provisions:**

23 **(1) The county board shall select three (3) Indiana registered**
 24 **appraisers as potential appraisers to conduct an independent**
 25 **appraisal under the agreement.**

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

28 **(A) taxpayer; and**

29 **(B) township or county official;**

30 **may each strike one (1) appraiser from the list of potential**
 31 **appraisers by providing written notice to the county board of**
 32 **the name of the appraiser to strike from the list.**

33 **(3) Not later than sixty (60) days after the date of the**
 34 **agreement, an appraisal shall be conducted by the Indiana**
 35 **registered appraiser who is:**

36 **(A) not struck from the list of potential appraisers, if two**

37 **(2) potential appraisers are struck from the list under**
 38 **subdivision (2); or**

39 **(B) selected by the county board from the list of potential**
 40 **appraisers, if fewer than two (2) potential appraisers are**
 41 **struck from the list under subdivision (2).**

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



- 1 **(A) prepared in accordance with usual and customary**
 2 **professional standards for an Indiana registered**
 3 **appraiser;**
 4 **(B) notarized; and**
 5 **(C) filed with the county board not later than three (3)**
 6 **days after its completion.**
 7 **(5) The taxpayer and the township or county official stipulate**
 8 **for purposes of review by the county board that the correct**
 9 **assessed value of the tangible property in dispute is the**
 10 **appraised value of the tangible property as determined by the**
 11 **appraisal conducted under subdivision (3).**
 12 **(6) The taxpayer and the township or county official retain**
 13 **the right to initiate a proceeding for review of a stipulated**
 14 **determination entered by the county board under subsection**
 15 **(g) before the Indiana board under section 3 of this chapter.**
 16 **(7) Any other provision the department of local government**
 17 **finance considers appropriate.**
 18 **(f) The department of local government finance shall prescribe**
 19 **a standard form agreement that must be used for purposes of this**
 20 **section. The department shall require the form agreement to be**
 21 **notarized.**
 22 **(g) Upon receipt of an independent appraisal conducted under**
 23 **this section, the county board shall enter a stipulated**
 24 **determination of assessed value:**
 25 **(1) based on the agreement of the parties under this section;**
 26 **and**
 27 **(2) equal to the appraised value of the property as determined**
 28 **by the independent appraisal.**
 29 **(h) A taxpayer or a township or county official may initiate a**
 30 **proceeding for review of a stipulated determination entered by a**
 31 **county board under this section before the Indiana board as**
 32 **required by section 3 of this chapter.**
 33 SECTION 3. IC 6-1.1-25-4.1, AS AMENDED BY P.L.2-2014,
 34 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JANUARY 1, 2016]: Sec. 4.1. (a) If, as provided in section 4(i) of this
 36 chapter, the county auditor does not issue a deed to the county for
 37 property for which a certificate of sale has been issued to the county
 38 under IC 6-1.1-24-9 because the county executive determines that the
 39 property contains hazardous waste or another environmental hazard for
 40 which the cost of abatement or alleviation will exceed the fair market
 41 value of the property, the property may be transferred consistent with
 42 this section.



1 (b) A person who desires to obtain title to and eliminate the
 2 hazardous conditions of property containing hazardous waste or
 3 another environmental hazard for which a county holds a certificate of
 4 sale but to which a deed may not be issued to the county under section
 5 4(i) of this chapter may file a petition with the county auditor seeking
 6 a waiver of the delinquent taxes, special assessments, interest,
 7 penalties, and costs assessed against the property and transfer of the
 8 title to the property to the petitioner. The petition must:

- 9 (1) be on a form prescribed by the state board of accounts and
 10 approved by the department of local government finance;
 11 (2) state the amount of taxes, special assessments, penalties, and
 12 costs assessed against the property for which a waiver is sought;
 13 (3) describe the conditions existing on the property that have
 14 prevented the sale or the transfer of title to the county;
 15 (4) describe the plan of the petitioner for elimination of the
 16 hazardous condition on the property under IC 13-25-5 and the
 17 intended use of the property; and
 18 (5) be accompanied by a fee established by the county auditor for
 19 completion of a title search and processing.

20 (c) Upon receipt of a petition described in subsection (b), the county
 21 auditor shall review the petition to determine whether the petition is
 22 complete. If the petition is not complete, the county auditor shall return
 23 the petition to the petitioner and describe the defects in the petition.
 24 The petitioner may correct the defects and file the completed petition
 25 with the county auditor. Upon receipt of a completed petition, the
 26 county auditor shall forward a copy of the petition to:

- 27 (1) the assessor of the township in which the property is located,
 28 or the county assessor if there is no township assessor for the
 29 township;
 30 (2) the owner;
 31 (3) all persons who have, as of the date of the filing of the
 32 petition, a substantial interest of public record in the property;
 33 (4) the county property tax assessment board of appeals; and
 34 (5) the department of local government finance.

35 (d) Upon receipt of a petition described in subsection (b), the county
 36 property tax assessment board of appeals shall, at the county property
 37 tax assessment board of appeals' earliest opportunity, conduct a public
 38 hearing on the petition. The county property tax assessment board of
 39 appeals shall, by mail, give notice of the date, time, and place fixed for
 40 the hearing to:

- 41 (1) the petitioner;
 42 (2) the owner;



1 (3) all persons who have, as of the date the petition was filed, a
 2 substantial interest of public record in the property; and

3 (4) the assessor of the township in which the property is located,
 4 or the county assessor if there is no township assessor for the
 5 township.

6 In addition, notice of the public hearing on the petition shall be
 7 published one (1) time at least ten (10) days before the hearing in a
 8 newspaper of ~~countywide~~ **general** circulation **in the county in which**
 9 **the property is located** and posted at the principal office of the county
 10 property tax assessment board of appeals, or at the building where the
 11 meeting is to be held.

12 (e) After the hearing and completion of any additional investigation
 13 of the property or of the petitioner that is considered necessary by the
 14 county property tax assessment board of appeals, the county board shall
 15 give notice, by mail, to the parties listed in subsection (d) of the county
 16 property tax assessment board of appeals' recommendation as to
 17 whether the petition should be granted. The county property tax
 18 assessment board of appeals shall forward to the department of local
 19 government finance a copy of the county property tax assessment board
 20 of appeals' recommendation and a copy of the documents submitted to
 21 or collected by the county property tax assessment board of appeals at
 22 the public hearing or during the course of the county board of appeals'
 23 investigation of the petition.

24 (f) Upon receipt by the department of local government finance of
 25 a recommendation by the county property tax assessment board of
 26 appeals, the department of local government finance shall review the
 27 petition and all other materials submitted by the county property tax
 28 assessment board of appeals and determine whether to grant the
 29 petition. Notice of the determination by the department of local
 30 government finance and the right to seek an appeal of the
 31 determination shall be given by mail to:

32 (1) the petitioner;

33 (2) the owner;

34 (3) all persons who have, as of the date the petition was filed, a
 35 substantial interest of public record in the property;

36 (4) the assessor of the township in which the property is located,
 37 or the county assessor if there is no township assessor for the
 38 township; and

39 (5) the county property tax assessment board of appeals.

40 (g) Any person aggrieved by a determination of the department of
 41 local government finance under subsection (f) may file an appeal
 42 seeking additional review by the department of local government



1 finance and a public hearing. In order to obtain a review under this
 2 subsection, the aggrieved person must file a petition for appeal with the
 3 county auditor in the county where the tract or item of real property is
 4 located not more than thirty (30) days after issuance of notice of the
 5 determination of the department of local government finance. The
 6 county auditor shall transmit the petition for appeal to the department
 7 of local government finance not more than ten (10) days after the
 8 petition is filed.

9 (h) Upon receipt by the department of local government finance of
 10 an appeal, the department of local government finance shall set a date,
 11 time, and place for a hearing. The department of local government
 12 finance shall give notice, by mail, of the date, time, and place fixed for
 13 the hearing to:

- 14 (1) the person filing the appeal;
- 15 (2) the petitioner;
- 16 (3) the owner;
- 17 (4) all persons who have, as of the date the petition was filed, a
 18 substantial interest of public record in the property;
- 19 (5) the assessor of the township in which the property is located,
 20 or the county assessor if there is no township assessor for the
 21 township; and
- 22 (6) the county property tax assessment board of appeals.

23 The department of local government finance shall give the notices at
 24 least ten (10) days before the day fixed for the hearing.

25 (i) After the hearing, the department of local government finance
 26 shall give the parties listed in subsection (h) notice by mail of the final
 27 determination of the department of local government finance.

28 (j) If the department of local government finance decides to:

- 29 (1) grant the petition submitted under subsection (b) after initial
 30 review of the petition under subsection (f) or after an appeal
 31 under subsection (h); and
- 32 (2) waive the taxes, special assessments, interest, penalties, and
 33 costs assessed against the property;

34 the department of local government finance shall issue to the county
 35 auditor an order directing the removal from the tax duplicate of the
 36 taxes, special assessments, interest, penalties, and costs for which the
 37 waiver is granted.

38 (k) After:

- 39 (1) at least thirty (30) days have passed since the issuance of a
 40 notice by the department of local government finance to the
 41 county property tax assessment board of appeals granting a
 42 petition filed under subsection (b), if no appeal has been filed; or



1 (2) not more than thirty (30) days after receipt by the county
 2 property tax assessment board of appeals of a notice of a final
 3 determination of the department of local government finance
 4 granting a petition filed under subsection (b) after an appeal has
 5 been filed and heard under subsection (h);
 6 the county auditor shall file a verified petition and an application for an
 7 order on the petition in the court in which the judgment of sale was
 8 entered asking the court to direct the county auditor to issue a tax deed
 9 to the real property. The petition shall contain the certificate of sale
 10 issued to the county, a copy of the petition filed under subsection (b),
 11 and a copy of the notice of the final determination of the department of
 12 local government finance directing the county auditor to remove the
 13 taxes, interest, penalties, and costs from the tax duplicate. Notice of the
 14 filing of the petition and application for an order on the petition shall
 15 be given, by mail, to the owner and any person with a substantial
 16 interest of public record in the property. A person owning or having an
 17 interest in the property may appear to object to the petition.

18 (l) The court shall enter an order directing the county auditor to
 19 issue a tax deed to the petitioner under subsection (b) if the court finds
 20 that the following conditions exist:

- 21 (1) The time for redemption has expired.
- 22 (2) The property has not been redeemed before the expiration of
- 23 the period of redemption specified in section 4 of this chapter.
- 24 (3) All taxes, special assessments, interest, penalties, and costs
- 25 have been waived by the department of local government finance
- 26 or, to the extent not waived, paid by the petitioner under
- 27 subsection (b).
- 28 (4) All notices required by this section and sections 4.5 and 4.6 of
- 29 this chapter have been given.
- 30 (5) The petitioner under subsection (b) has complied with all the
- 31 provisions of law entitling the petitioner to a tax deed.

32 (m) A tax deed issued under this section is uncontestable except by
 33 appeal from the order of the court directing the county auditor to issue
 34 the tax deed. The appeal must be filed not later than sixty (60) days
 35 after the date of the court's order.

36 SECTION 4. IC 6-1.1-28-12 IS ADDED TO THE INDIANA CODE
 37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 38 1, 2015]: **Sec. 12. (a) This section applies beginning January 1,**
 39 **2016.**

40 **(b) Each county property tax assessment board of appeals**
 41 **(referred to as the "county PTABOA" in this section) shall submit**
 42 **annually a report of the notices for review filed with the county**



1 PTABOA under IC 6-1.1-15-1(c) and IC 6-1.1-15-1(d) in the
 2 preceding year to the department of local government finance, the
 3 Indiana board of tax review, and the legislative services agency
 4 before April 1 of each year. A report submitted to the legislative
 5 services agency must be in an electronic format under IC 5-14-6.

6 (c) The report required by subsection (b) must include the
 7 following information:

8 (1) The total number of notices for review filed with the
 9 county PTABOA.

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

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

17 (4) The number of written decisions issued during the year by
 18 the county PTABOA under IC 6-1.1-15-1(o).

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

21 (6) The number of reviews resolved through a preliminary
 22 informal meeting under IC 6-1.1-15-1(h)(2) and
 23 IC 6-1.1-15-1(j) that were:

24 (A) resolved in favor of the taxpayer;

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

26 (C) resolved in some other manner.

27 (7) The number of reviews resolved through a written decision
 28 issued during the year by the county PTABOA under
 29 IC 6-1.1-15-1(o) that were:

30 (A) resolved in favor of the taxpayer;

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

32 (C) resolved in some other manner.

33 **The report may not include any confidential information.**

34 SECTION 5. IC 6-1.1-28-6 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. The county
 36 assessor shall give notice of the time, place, and purpose of each annual
 37 session of the county property tax assessment board. The county
 38 assessor shall give the notice two (2) weeks before the first meeting of
 39 the board by:

40 (1) the publication:

41 (A) in two (2) newspapers of general circulation which are
 42 published in the county; and which represent different political



1 parties; or
 2 ~~(2) publication (B)~~ in one (1) newspaper of general circulation
 3 published in the county if the requirements of clause ~~(1) of this~~
 4 ~~section (A)~~ cannot be satisfied; ~~or and~~
 5 ~~(3) (2) the posting in three (3) public places in each township of~~
 6 ~~the county if a newspaper of general circulation is not published~~
 7 ~~in the county. of the notice on the county assessor's Internet~~
 8 ~~web site.~~

9 SECTION 6. IC 6-1.1-28-8, AS AMENDED BY P.L.112-2012,
 10 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JANUARY 1, 2016]: Sec. 8. (a) The county property tax assessment
 12 board **of appeals** shall remain in session until the board's duties are
 13 complete.

14 (b) All expenses and per diem compensation resulting from a
 15 session of a county property tax assessment board **of appeals** that is
 16 called by the department of local government finance under subsection
 17 (c) shall be paid by the county auditor, who shall, without an
 18 appropriation being required, draw warrants on county funds not
 19 otherwise appropriated.

20 (c) The department of local government finance may also call a
 21 session of the county property tax assessment board **of appeals** after
 22 completion of a general reassessment of real property under
 23 IC 6-1.1-4-4 or a reassessment under a reassessment plan prepared
 24 under IC 6-1.1-4-4.2. The department of local government finance shall
 25 fix the time for and duration of the session.

26 SECTION 7. IC 6-1.1-35.2-5, AS AMENDED BY P.L.146-2008,
 27 SECTION 283, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JANUARY 1, 2016]: Sec. 5. A county that is required to
 29 make a payment to an assessing official or a hearing officer for the
 30 county property tax assessment board of appeals under **section 3(c)** of
 31 this chapter must make the payment regardless of an appropriation. The
 32 payment may be made from the county's reassessment fund.

33 SECTION 8. IC 33-38-9-11 IS ADDED TO THE INDIANA CODE
 34 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
 35 1, 2015]: **Sec. 11. (a) This section applies after December 31, 2015,**
 36 **and before January 1, 2017.**

37 (b) **The Indiana judicial center shall review the workload and**
 38 **backlog of cases in the Indiana tax court and submit a report to the**
 39 **legislative council based on the center's review by December 1,**
 40 **2016. The report must contain the following information:**

41 (1) **A review and analysis of the methods and procedures for**
 42 **case disposition in the Indiana tax court, including:**



- 1 **(A) findings concerning efficiencies of the methods and**
- 2 **procedures in the Indiana tax court; and**
- 3 **(B) recommendations (if any) for necessary improvement**
- 4 **of case dispositions in the Indiana tax court.**
- 5 **(2) Consideration of any reports and recommendations**
- 6 **concerning the Indiana tax court prepared and published by**
- 7 **the division of court administration under IC 33-24-6-3.**
- 8 **(c) The tax court judge and tax court personnel under**
- 9 **IC 33-26-4-2 shall furnish to the Indiana judicial center or the**
- 10 **center's employees all requested tax court information necessary**
- 11 **for purposes of this section and that is not otherwise confidential.**
- 12 **(d) The Indiana judicial center may employ contract services for**
- 13 **purposes of this section.**
- 14 **(e) The report submitted to the legislative council must be in an**
- 15 **electronic format under IC 5-14-6.**



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 423, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 4, line 5, after "(1)" delete "If" and insert "**Notwithstanding section 2.5 of this chapter, if**".

Page 6, line 26, after "(e)." insert "**A taxpayer and a township or county official may still enter into an agreement under section 1(i) of this chapter and not be subject to the requirements of this section.**".

Page 7, line 25, delete "appeal a stipulated determination entered by the" and insert "**initiate a proceeding for review of a stipulated determination entered by the county board under subsection (g) before the Indiana board under section 3 of this chapter.**".

Page 7, delete line 26.

Page 7, delete lines 40 through 42, begin a new paragraph and insert:

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

Delete page 8.

Page 9, delete lines 1 through 35.

Page 13, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-28-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 0.1. (a) This section applies beginning January 1, 2016.

(b) The legislative bodies of two (2) or more counties may adopt substantially similar ordinances to establish a multiple county property tax assessment board of appeals. The multiple county property tax assessment board of appeals must consist of the entire geographic area of all participating counties."

Page 14, delete lines 1 through 7.

Page 14, between lines 26 and 27, begin a new line block indented and insert:

"(3) An appraiser (as defined in IC 6-1.1-31.7-1) in a county that is in the geographic area encompassing the multiple county property tax assessment board of appeals."



Page 14, delete lines 38 through 42, begin a new paragraph and insert:

"SECTION 10. IC 6-1.1-28-0.3 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.3. The members of the multiple county property tax assessment board of appeals established under section 0.1 of this chapter shall receive compensation as determined jointly by the fiscal bodies of each participating county.**"

Page 15, delete lines 1 through 2.

Page 15, line 6, after "is" delete ":".

Page 15, line 7, delete "(1)".

Page 15, line 8, delete "; and".

Page 15, delete line 9.

Page 15, run in lines 6 through 10.

Page 15, line 16, after "that" delete ":".

Page 15, line 17, delete "(1)".

Page 15, line 18, delete "; and".

Page 15, delete line 19.

Page 15, run in lines 16 through 20.

Page 15, line 34, delete "Beginning after".

Page 15, line 35, delete "December 31, 2015, a" and insert "A".

Page 15, line 40, delete "0.1(c)" and insert "**0.1**".

Page 15, line 41, delete "After December 14, 2015, and before January 1, 2016, a" and insert "A".

Page 16, line 1, delete "not excluded under section 0.1(b) of this chapter" and insert "**participating in a multiple county property tax assessment board of appeals**".

Page 16, line 4, delete "established under section 0.1(c) of this" and insert ".".

Page 16, delete line 5.

Page 16, line 6, delete "After December 14, 2015, and before January 1, 2016, a" and insert "A".

Page 16, line 8, delete "is not excluded under section 0.1(b) of this chapter" and insert "**adopts the necessary ordinance to participate in a multiple county property tax assessment board of appeals**".

Page 16, line 21, delete "December 31, 2015." and insert "**the multiple county property tax assessment board of appeals is established.**".

Page 16, line 23, after "after" insert "**the multiple county property tax assessment board of appeals is established and until the proceeding is docketed with the multiple county property tax**



assessment board of appeals."

Page 16, delete line 24.

Page 16, line 27, delete "auditor's" and insert "**assessor**".

Page 16, line 28, delete "office for" and insert "**of**".

Page 16, line 32, delete "auditor's office" and insert "**assessor**".

Page 16, delete lines 35 through 42, begin a new line block indented and insert:

**"(1) publication of the notice within the geographic area over which the board has jurisdiction in the same manner as political subdivisions subject to IC 5-3-1-4(e) are required to publish notice; and
(2) the posting of the notice on the county assessor's Internet web site."**

Page 17, delete lines 1 through 11.

Page 17, line 17, delete ":".

Page 17, line 18, delete "(1)".

Page 17, line 23, delete "; and" and insert ".".

Page 17, run in lines 17 through 23.

Page 17, delete lines 24 through 25.

Page 17, line 28, after "county" insert "**that is not participating in a multiple county property tax assessment board of appeals.**".

Page 17, delete line 29.

Page 17, line 30, delete "with a population greater than seventy-five".

Page 17, line 31, delete "thousand (75,000)".

Page 21, delete lines 21 through 36, begin a new paragraph and insert:

"SECTION 20. IC 6-1.1-28-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. **This section applies to a county property tax assessment board of appeals established under section 1 of this chapter.** The county assessor shall give notice of the time, place, and purpose of each annual session of the county property tax assessment board. The county assessor shall give the notice two (2) weeks before the first meeting of the board by:

(1) **the publication:**

(A) in two (2) newspapers of general circulation which are published in the county; ~~and which represent different political parties;~~ or

~~(2) publication~~ (B) in one (1) newspaper of general circulation published in the county if the requirements of clause ~~(1) of this section~~ (A) cannot be satisfied; ~~or and~~

~~(3) (2) the posting in three (3) public places in each township of~~



the county if a newspaper of general circulation is not published in the county: of the notice on the county assessor's Internet web site."

Page 23, line 25, after "determined" insert "jointly".

Page 23, line 25, delete "body," and insert "bodies of the participating counties,".

Page 23, line 26, delete "county included within a".

Page 24, line 42, delete "is the same as" and insert "shall be determined jointly by the fiscal bodies of the counties participating in the multiple county property tax assessment board of appeals.".

Page 25, delete lines 1 through 2.

Page 25, delete lines 24 through 33.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 423 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 13, Nays 0.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 423, 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:

Page 1, delete lines 1 through 15.

Page 2, delete lines 1 through 4.

Page 6, line 25, after "parties" insert ":

(1) agree to waive a determination by the county board and submit the dispute directly to the Indiana board; or
(2)".

Page 6, line 27, beginning with "A taxpayer" begin a new line blocked left.

Page 12, delete lines 10 through 42, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-28-12 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 12. (a) This section applies beginning January 1, 2016.**

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(b) Each county property tax assessment board of appeals (referred to as the "county PTABOA" in this section) shall submit annually a report of the notices for review filed with the county PTABOA under IC 6-1.1-15-1(c) and IC 6-1.1-15-1(d) in the preceding year to the department of local government finance, the Indiana board of tax review, and the legislative services agency before April 1 of each year. A report submitted to the legislative services agency must be in an electronic format under IC 5-14-6.

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

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

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

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

(4) The number of written decisions issued during the year by the county PTABOA under IC 6-1.1-15-1(o).

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

(6) The number of reviews resolved through a preliminary informal meeting under IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j) that were:

- (A) resolved in favor of the taxpayer;
- (B) resolved in favor of the assessor; or
- (C) resolved in some other manner.

(7) The number of reviews resolved through a written decision issued during the year by the county PTABOA under IC 6-1.1-15-1(o) that were:

- (A) resolved in favor of the taxpayer;
- (B) resolved in favor of the assessor; or
- (C) resolved in some other manner.

The report may not include any confidential information."

Delete pages 13 through 18.

Page 19, delete lines 1 through 16.

Page 19, line 18, delete "This section".

Page 19, delete line 19.

Page 19, line 20, delete "established under section 1 of this chapter."



Page 20, line 1, delete "for the county in which the".

Page 20, line 2, delete "property that is subject to assessment is located," and insert ",".

Page 20, delete lines 11 through 42.

Delete pages 21 through 22.

Page 23, delete lines 1 through 15.

Page 24, delete lines 6 through 41.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 423 as printed January 30, 2015.)

BROWN T

Committee Vote: yeas 20, nays 0.

