

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.

## SENATE ENROLLED ACT No. 423

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AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

- (1) The assessment of the taxpayer's tangible property.
- (2) A deduction for which a review under this section is authorized by any of the following:
  - (A) IC 6-1.1-12-25.5.
  - (B) IC 6-1.1-12-28.5.
  - (C) IC 6-1.1-12-35.5.
  - (D) IC 6-1.1-12.1-5.
  - (E) IC 6-1.1-12.1-5.3.
  - (F) IC 6-1.1-12.1-5.4.

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

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

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review under this section.

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

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

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

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

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

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

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

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

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

- (1) immediately forward the notice to the county board; and
- (2) attempt to hold a preliminary informal meeting with the



taxpayer to resolve as many issues as possible by:

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

(i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:

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

- (A) those issues; and
- (B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.

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

- (A) a statement of those issues; and
- (B) the identification of:
  - (i) the issues on which the taxpayer and the official agree; and
  - (ii) the issues on which the taxpayer and the official disagree.

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

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



referred to in subsection (i)(1)(B); and

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

(k) If:

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

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

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

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

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

(2) the county or township official with whom the taxpayer filed the notice for review must present:

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

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

A penalty of fifty dollars (\$50) shall be assessed against the taxpayer if the taxpayer or representative fails to appear at the hearing and, under subsection (k), the taxpayer's request for continuance is denied,



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

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

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

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

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

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

(o) If the maximum time elapses:

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

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

SECTION 2. IC 6-1.1-15-2.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 2.5. (a) This section applies to a notice of review filed by a taxpayer under section 1 of this chapter with respect to the assessment of the taxpayer's tangible property.**

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

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

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.

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

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

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

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

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

(A) taxpayer; and

(B) township or county official;

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

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

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

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

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

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

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

(B) notarized; and

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



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

**(6) The taxpayer and the township or county official retain the right to 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.**

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

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

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

**(1) based on the agreement of the parties under this section; and**

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

**(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.**

SECTION 3. IC 6-1.1-25-4.1, AS AMENDED BY P.L.2-2014, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 4.1. (a) If, as provided in section 4(i) of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with this section.

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under section 4(i) of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments, interest,



penalties, and costs assessed against the property and transfer of the title to the property to the petitioner. The petition must:

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

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

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

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

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and
- (4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township.

In addition, notice of the public hearing on the petition shall be





published one (1) time at least ten (10) days before the hearing in a newspaper of ~~countywide~~ **general** circulation **in the county in which the property is located** and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

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

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

- (1) the petitioner;
- (2) the owner;
- (3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;
- (4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and
- (5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department



of local government finance not more than ten (10) days after the petition is filed.

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

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

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

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

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

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

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

(k) After:

- (1) at least thirty (30) days have passed since the issuance of a notice by the department of local government finance to the county property tax assessment board of appeals granting a petition filed under subsection (b), if no appeal has been filed; or
- (2) not more than thirty (30) days after receipt by the county property tax assessment board of appeals of a notice of a final determination of the department of local government finance granting a petition filed under subsection (b) after an appeal has been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an



order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

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

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

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

SECTION 4. 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.**

**(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.**

SECTION 5. IC 6-1.1-28-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. 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.**

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

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

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

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

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

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

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

**(A) findings concerning efficiencies of the methods and procedures in the Indiana tax court; and**

**(B) recommendations (if any) for necessary improvement of case dispositions in the Indiana tax court.**

**(2) Consideration of any reports and recommendations concerning the Indiana tax court prepared and published by**



**the division of court administration under IC 33-24-6-3.**

**(c) The tax court judge and tax court personnel under IC 33-26-4-2 shall furnish to the Indiana judicial center or the center's employees all requested tax court information necessary for purposes of this section and that is not otherwise confidential.**

**(d) The Indiana judicial center may employ contract services for purposes of this section.**

**(e) The report submitted to the legislative council must be in an electronic format under IC 5-14-6.**



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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

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

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