



February 3, 2017

SENATE BILL No. 448

DIGEST OF SB 448 (Updated February 1, 2017 2:06 pm - DI 84)

Citations Affected: IC 6-1.1.

Synopsis: Taxpayer representatives. 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 a spouse, child, sibling, parent, or grandparent of the owner to represent the owner concerning the appeal before the county property tax assessment board of appeals, the DLGF, or the Indiana board of tax review. Provides that a spouse, child, sibling, parent, or grandparent who 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.

Effective: July 1, 2017.

Niemeyer

January 12, 2017, read first time and referred to Committee on Local Government.
February 2, 2017, reported favorably — Do Pass.

SB 448—LS 7293/DI 73



February 3, 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.

SENATE BILL No. 448

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 6-1.1-15-17.3, AS ADDED BY P.L.157-2011,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]: Sec. 17.3. (a) As used in this section, "tax official"
4 means:
5 (1) a township assessor;
6 (2) a county assessor;
7 (3) a county auditor;
8 (4) a county treasurer;
9 (5) a member of a county board; or
10 (6) any employee, contract employee, or independent contractor
11 of an individual described in subdivisions (1) through (5).
12 (b) Except as provided in subsection (c), a tax official in a county
13 may not serve as a tax representative of any taxpayer with respect to
14 property subject to property taxes in the county before the county board
15 of that county or the Indiana board. The prohibition under this
16 subsection applies regardless of whether or not the individual receives
17 any compensation for the representation or assistance.

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- 1 (c) Subsection (b) does not:
 2 (1) prohibit a contract employee or independent contractor of a
 3 tax official from serving as a tax representative before the county
 4 board or Indiana board for a taxpayer with respect to property
 5 subject to property taxes in the county unless the contract
 6 employee or independent contractor personally and substantially
 7 participated in the assessment of the property; or
 8 (2) prohibit an individual from appearing before the county board
 9 or Indiana board regarding property owned by the individual.
- 10 (d) An individual who is a former county assessor, former township
 11 assessor, former employee or contract employee of a county assessor
 12 or township assessor, or an independent contractor formerly employed
 13 by a county assessor or township assessor may not serve as a tax
 14 representative for or otherwise assist another person in an assessment
 15 appeal before a county board or the Indiana board if:
 16 (1) the appeal involves the assessment of property located in:
 17 (A) the county in which the individual was the county assessor
 18 or was an employee, contract employee, or independent
 19 contractor of the county assessor; or
 20 (B) the township in which the individual was the township
 21 assessor or was an employee, contract employee, or
 22 independent contractor of the township assessor; and
 23 (2) while the individual was the county assessor or township
 24 assessor, was employed by or a contract employee of the county
 25 assessor or the township assessor, or was an independent
 26 contractor for the county assessor or the township assessor, the
 27 individual personally and substantially participated in the
 28 assessment of the property.
- 29 The prohibition under this subsection applies regardless of whether the
 30 individual receives any compensation for the representation or
 31 assistance. However, this subsection does not prohibit an individual
 32 from appearing before the Indiana board or county board regarding
 33 property owned by the individual.
- 34 **(e) The department shall prepare and make available to**
 35 **taxpayers a power of attorney form that allows the owner of**
 36 **property that is the subject of an appeal under this article to**
 37 **appoint a spouse, child, sibling, parent, or grandparent of the**
 38 **owner to represent the owner concerning the appeal before the**
 39 **county board, the department of local government finance, or the**
 40 **Indiana board. A spouse, child, sibling, parent, or grandparent**
 41 **who is appointed by the owner of the property under this**
 42 **subsection:**



1 **(1) may represent the owner before the county board, the**
 2 **department of local government finance, or the Indiana board**
 3 **concerning the appeal; and**

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

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

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

14 **(2) an individual who is:**

15 **(A) a spouse, child, sibling, parent, or grandparent of the**
 16 **owner of the property that is the subject of the appeal; and**

17 **(B) is appointed as provided in IC 6-1.1-15-17.3(e) to**
 18 **represent the owner of the property concerning the appeal;**

19 ~~(2)~~ **(3)** a permanent full-time employee of the owner of the
 20 property (or person liable for the taxes under IC 6-1.1-2-4) who
 21 is the subject of the appeal;

22 ~~(3)~~ **(4)** a representative of a local unit of government appearing on
 23 behalf of the unit;

24 ~~(4)~~ **(5)** a certified public accountant, when the certified public
 25 accountant is representing a client in a matter that relates only to
 26 personal property taxation; or

27 ~~(5)~~ **(6)** an attorney who is a member in good standing of the
 28 Indiana bar or any person who is a member in good standing of
 29 any other state bar and who has been granted leave by the
 30 department to appear pro hac vice.



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 448, 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 448 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 9, Nays 0

