HOUSE BILL No. 1311

DIGEST OF INTRODUCED BILL

Citations Affected: IC 2-5-24.1-3; IC 4-32-9-21; IC 6-1.1; IC 36-2-5-7; IC 36-2-7-13; IC 36-6-8-5.

Synopsis: Property tax assessment. Removes the changes made to the property tax assessment statutes during the 1997 session of the general assembly that would have: (1) replaced the county boards of review with county property tax assessment boards of appeal; and (2) abolished the county land valuation commissions. (Current law provides that these changes are to take effect January 1, 1999.) Reconciles conflicts between statutes enacted by the 1997 general assembly (shown in italicized type).

Effective: January 1, 1999.

Saunders

January 13, 1998, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 110th General Assembly (1998)

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 1997 General Assembly.

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HOUSE BILL No. 1311

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

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

SECTION 1. IC 2-5-24.1-3, AS ADDED BY P.L.253-1997(ss), SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) The committee shall study, review, make recommendations concerning, and report on the following topics:

(1) Certification levels to be attained by county and township assessors and their employees and the number of persons in each certification level required relative to the number of parcels in each assessing unit.

(2) Present certification levels, standards, and courses of instruction.

(3) Minimum and advanced proficiency standards that ensure that persons performing assessment functions in Indiana meet or exceed national standards for real property assessment.

(4) Whether an elected assessor should be required to obtain a minimum proficiency level in assessment procedures and funding for the expense of requiring a minimum proficiency level.

(5) Continuing education requirements to maintain assessor

certifications and minimum proficiency levels.

(6) Computer software assessment standards published in 1992 and 1993 and revisions considered necessary.

(7) Procedures for the enforcement or review of software certification standards.

(8) Whether the state board of tax commissioners should be required to adopt computer specification rules specifically to allow assessment data to be exported.

(9) The means available to the state board of tax commissioners for enforcing rules.

(10) Organizational changes considered necessary to improve the efficiency and thoroughness of the county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

(11) An investigation of the use of hearing officers who have attained level 2 proficiency to assist the county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

(12) In association with the state board of tax commissioners, changes that would establish an independent state property tax assessment board of appeals.

(13) Improvements to the salary schedules and benefits available to the employees of the state board of tax commissioners.

(14) Organizational structure of the assessing system, including the duties of the county and township assessor.

(b) The committee may study other topics as assigned by the legislative council or as directed by its chairman.

(c) The committee is under the jurisdiction of the legislative council and shall operate under policies and procedures established by the legislative council.

(d) Before January 1 each year, the committee shall issue an annual report stating its findings, conclusions, and recommendations. The committee shall issue other reports as directed by the legislative council.

SECTION 2. IC 4-32-9-21, AS AMENDED BY P.L.6-1997, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 21. Except where a qualified organization or its affiliate is having a convention or other annual meeting of its membership, a qualified organization may only conduct an allowable event in the county where the principal office of the qualified organization is located. The principal office of a qualified organization shall be determined as follows:

(1) Except as provided in subdivision (3), if a qualified organization is a corporation, the principal office shall be

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determined by the street address of the corporation's registered office on file with the secretary of state.

(2) If a qualified organization is not a corporation, the principal office shall be determined by the street address of the organization on file with the Internal Revenue Service, the department, or county ~~property tax assessment~~ board of ~~appeals~~ **review** for tax exempt purposes.

(3) If a qualified organization is affiliated with a parent organization that:

(A) is organized in Indiana; and

(B) has been in existence for at least five (5) years;

the principal office shall be determined by the principal place of business of the qualified organization.

SECTION 3. IC 6-1.1-1-1.5, AS AMENDED BY P.L.6-1997, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1.5. (a) "Assessing official" means:

(1) a township assessor, including a trustee assessor; or

(2) a member of a county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

(b) The term "assessing official" does not grant a member of the county property tax assessment board of appeals primary assessing functions except as may be granted to the member by law.

SECTION 4. IC 6-1.1-3-19, AS AMENDED BY P.L.6-1997, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 19. While a county ~~property tax assessment~~ board of ~~appeals~~ **review** is in session, each township assessor of the county shall make the following information available to the county assessor and the board:

(1) personal property returns;

(2) documents related to the returns; and

(3) any information in the possession of the assessor which is related to the identity of the owners or possessors of property or the values of property. Upon written request of the board, the township assessor shall furnish this information to any member of the board either directly or through employees of the board.

SECTION 5. IC 6-1.1-4-4, AS AMENDED BY P.L.6-1997, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. (a) A general reassessment, involving a physical inspection of all real property in Indiana, shall begin July 1, ~~1999,~~ **2001,** and each fourth year thereafter. Each reassessment shall be completed on or before March 1 of the immediately following odd-numbered year, and shall be the basis for taxes payable in the year

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following the year in which the general assessment is to be completed.

(b) In order to ensure that assessing officials and members of each county ~~property tax assessment~~ board of ~~appeals~~ **review** are prepared for a general reassessment of real property, the state board of tax commissioners shall give adequate advance notice of the general reassessment to the county and township taxing officials of each county.

SECTION 6. IC 6-1.1-4-13, AS AMENDED BY P.L.6-1997, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 13. (a) In assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural use.

(b) In making a general reassessment of land used for agriculture, the county assessor shall appoint a committee of five (5) competent persons to help determine land values. At least two (2) of the committee members must be agricultural land owners of the county. The committee shall be known as the county agricultural land advisory committee. The indicators of value determined by this committee shall be submitted to the tax commissioners' agricultural advisory council, as established under IC 6-1.1-38-1, as guides for ascertaining the value of agricultural land.

(c) The state board of tax commissioners shall give written notice to each county assessor of:

(1) the availability of the United States Department of Agriculture's soil survey data; and

(2) the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map.

All assessing officials and the ~~property tax assessment~~ **county** board of ~~appeals~~ **review** shall use the data in determining the true tax value of agricultural land.

(d) The state board of tax commissioners shall by rule provide for the method for determining the true tax value of each parcel of agricultural land.

(e) This section does not apply to land purchased for industrial, commercial, or residential uses.

SECTION 7. IC 6-1.1-4-13.6, AS AMENDED BY P.L.6-1997, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 13.6.(a) **As used in this section, "commission" means a county land valuation commission established under subsection (b).**

(b) A county land valuation commission is established in each

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county for the purpose of determining the value of commercial, industrial, and residential land (including farm homesites) in the county.

(c) The county assessor is chairman of the commission.

(d) The following are members of the commission:

(1) The county assessor.

(2) One (1) township assessor from the county, to be appointed by the county executive (as defined in IC 36-1-2-5).

(3) One (1) township assessor from the county, to be appointed by all of the township assessors in the county by majority vote. In the case of a tie vote, the county assessor shall cast a vote to break the tie.

(4) One (1) county resident who:

(A) holds a license under IC 25-34.1-3 as a salesperson or broker; and

(B) is appointed by the county executive (as defined in IC 36-1-2-5).

(5) Four (4) individuals who:

(A) are appointed by the county executive (as defined in IC 36-1-2-5); and

(B) each represent one (1) of the following four (4) kinds of land in the county:

(i) Agricultural.

(ii) Commercial.

(iii) Industrial.

(iv) Residential.

(6) One (1) individual who:

(A) is appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represents financial institutions in the county.

(e) The term of each member of the commission begins November 1, two (2) years before the commencement of the general reassessment under IC 6-1.1-4-4, and ends January 1 of the year the general reassessment commences under IC 6-1.1-4-4. The appointing authority may fill any vacancy for the remainder of the vacated term.

(f) The ~~township assessor~~ **commission** shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the ~~township~~ **county** using guidelines determined by the state board of tax commissioners. ~~Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the~~

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~~values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals~~ **Before the state board of tax commissioners finally determines values under this section, the commission** shall hold a public hearing in the county concerning those values. The ~~property tax assessment board of appeals~~ **commission** shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under IC 6-1.1-4-4 becomes effective. **Before January 1 of the year that the general reassessment commences under IC 6-1.1-4-4, the commission shall submit the values it finally determines under this subsection to the state board of tax commissioners.**

~~(b)~~ **(g)** The ~~county property tax assessment~~ **state** board of ~~appeals~~ **tax commissioners** shall review the values submitted under subsection ~~(a)~~ **(f)** and may make any modifications it considers necessary to provide uniformity and equality. ~~The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under~~ IC ~~4-22-2 by the state board of tax commissioners.~~ If the ~~county assessor or township assessor~~ **commission** fails to submit land values under subsection ~~(a)~~ **(f)** to the ~~county property tax assessment~~ **state** board of ~~appeals~~ **tax commissioners** before ~~November~~ **January** 1 of the year before the date the general reassessment under IC 6-1.1-4-4 becomes effective, the ~~county property tax assessment~~ **state** board of ~~appeals~~ **tax commissioners** shall determine the values. ~~If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the state board of tax commissioners shall determine the values.~~

(h) The state board of tax commissioners shall give notice to the county assessor and township assessors of its decision on the values. Not more than twenty (20) days after the notice, the county assessor or any township assessor in the county may appeal the values to the state board of tax commissioners. The state board of tax commissioners shall hold a hearing on the appeal in the county. The state board of tax commissioners shall give notice of the hearing under IC 5-3-1.

~~(c)~~ **(i)** The county assessor shall notify all township assessors in the county of the values as **determined by the commission and as**

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modified by the ~~county property tax assessment~~ **state** board of ~~appeals.~~ **tax commissioners on review or on appeal.** Township assessors shall use the values **as** determined ~~under this section.~~ **by the commission and modified by the state board of tax commissioners in making assessments.**

SECTION 8. IC 6-1.1-4-22, AS AMENDED BY P.L.6-1997, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 22. (a) If any assessing official or any county ~~property tax assessment~~ board of ~~appeals~~ **review** assesses or reassesses any real property under the provisions of this article, the official or ~~county property tax assessment~~ board ~~of appeals~~ shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment.

(b) During a period of general reassessment, each township assessor shall mail the notice required by this section within ninety (90) days after he:

(1) completes his appraisal of a parcel; or

(2) receives a report for a parcel from a professional appraiser or professional appraisal firm.

SECTION 9. IC 6-1.1-4-24, AS AMENDED BY P.L.6-1997, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 24. Immediately following an assessment or reassessment of real property, the ~~county property tax assessment board of appeals~~ **township assessor** shall notify the county auditor of the assessed value of the land and improvements so assessed. The ~~county property tax assessment board of appeals~~ **township assessor** shall give the notice on the form and in the manner prescribed by the state board of tax commissioners.

SECTION 10. IC 6-1.1-4-28, AS AMENDED BY P.L.6-1997, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 28. (a) Money assigned to a property reassessment fund under section 27 of this chapter may be used only to pay the costs of:

(1) the general reassessment of real property, including the computerization of assessment records;

(2) payments to county assessors, members of ~~property tax assessment~~ **county** boards of ~~appeals,~~ **review,** or assessing officials under IC 6-1.1-35.2;

(3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;

(4) the updating of plat books; and

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(5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist county assessors, members of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** and assessing officials.

(b) All counties shall use modern, detailed soil maps in the general reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund until the money is needed to pay general reassessment expenses. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and recommendation of the county assessor. However, in a county with an elected township assessor under IC ~~36-6-5-11~~ **IC 36-6-5-1** in every township, only the fiscal body must approve an appropriation under this section.

SECTION 11. IC 6-1.1-4-29, AS AMENDED BY P.L.6-1997, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 29. (a) The expenses of a reassessment, except those incurred by the state board of tax commissioners in performing its normal functions, shall be paid by the county in which the reassessed property is situated. These expenses, except for the expenses of a general reassessment, shall be paid from county funds. The county auditor shall issue warrants for the payment of reassessment expenses. No prior appropriations are required in order for the auditor to issue warrants.

(b) An order of the state board of tax commissioners directing the reassessment of property shall contain an estimate of the cost of making the reassessment. The local assessing officials, the county assessor, the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** and the county auditor may not exceed the amount so estimated by the state board of tax commissioners.

SECTION 12. IC 6-1.1-9-1, AS AMENDED BY P.L.6-1997, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1. If a **county auditor, county treasurer,** township assessor, county assessor, or county ~~property tax assessment~~ board of ~~appeals~~ **review** believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to file a

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petition for review with the county ~~property tax assessment~~ board of ~~appeals~~ **review** under IC 6-1.1-15-1.

SECTION 13. IC 6-1.1-9-3, AS AMENDED BY P.L.6-1997, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) If a taxpayer files a personal property return for a particular year, personal property which is omitted from or undervalued on the return may be assessed, or its assessed value may be increased, only if the notice required under section 1 of this chapter is given within three (3) years after the date the return is filed. However, if the taxpayer's personal property return for a particular year substantially complies with the provisions of this article and the regulations of the state board of tax commissioners, an assessing official or a county ~~property tax assessment~~ board of ~~appeals~~ **review** may change the assessed value claimed by the taxpayer on the return only within the time period prescribed in IC 6-1.1-16-1.

(b) If a taxpayer fails to file a personal property return for a particular year, the taxpayer's personal property may be assessed for that year only if the notice required by section 1 of this chapter is given within ten (10) years after the date on which the return for that year should have been filed.

(c) If a taxpayer files a fraudulent personal property return, or fails to file a return with the intent to evade the payment of property taxes, the assessment limitations prescribed in subsections (a) and (b) do not apply.

SECTION 14. IC 6-1.1-10-31.7, AS AMENDED BY P.L.6-1997, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 31.7. (a) Subject to subsection (c), in order to claim a property tax exemption under section 31.4, 31.5, or 31.6 of this chapter, the owner or possessor of:

(1) a truck chassis under section 31.4 of this chapter;

(2) a passenger motor vehicle under section 31.5 of this chapter; or

(3) a school bus body or chassis under section 31.6 of this chapter;

must file a claim for an exemption at the same time that the taxpayer is required to file a personal property tax return.

(b) A claim for exemption under this section must be filed on a form:

(1) prescribed by the state board of tax commissioners; and

(2) containing the following information:

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

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(B) A statement indicating the ownership and the possession of the property.

(C) The grounds for claiming the exemption.

(D) The full name and address of the applicant.

(E) Any additional information that the state board of tax commissioners may require that is:

(i) reasonably related to the exemption; and

(ii) necessary to determine the exemption.

(c) Notwithstanding subsection (b), an owner or a possessor may claim an exemption for a chassis or vehicle under this section without filing the form required under subsection (b) if:

(1) before March 1 the owner or possessor of the chassis or vehicle identifies the chassis or vehicle, by chassis or vehicle identification number, as a chassis or vehicle to be used to fulfill an order from an out-of-state dealer; and

(2) the owner or possessor of the chassis or vehicle submits with the owner's or possessor's personal property return a list that:

(A) gives the chassis or vehicle identification number of each chassis or vehicle claimed to be exempt under subdivision (1); and

(B) identifies the order from an out-of-state dealer that corresponds to each chassis or vehicle listed.

(d) If, upon the request of the local assessing official, a county assessor, a member of the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** or the state board of tax commissioners, the owner or possessor is unable to verify that the chassis or vehicle was used to fulfill the identified order, an exemption claimed under subsection (c) shall be denied.

SECTION 15. IC 6-1.1-11-5, AS AMENDED BY P.L.6-1997, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. (a) The auditor of the county in which property is located shall, in a particular year, mail a notice to the owner of the property if:

(1) the owner has not applied for a tax exemption for that year;

(2) a tax exemption for the property was in effect for the immediately preceding year; and

(3) the owner is required to file an application for the exemption for that year under section 3 or 3.5 of this chapter.

(b) The notice required by this section must:

(1) identify the property by key number, if any, and a street address, if any, or other common description of the property other than a legal description; and

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(2) state that the property will be placed on the county tax duplicate unless the owner applies for an exemption within fifteen (15) days after the date the notice is mailed.

The county auditor shall mail any notice required by this section on or before June 15 of the year in which the exemption application should have been filed.

(c) A county auditor's failure to give the notice required by this section does not continue an exemption unless an exemption application is filed by the owner and approved by the county ~~property tax assessment~~ board of ~~appeals~~ **review** on or before the first Monday in November of the year following the year in which the application should have been filed.

SECTION 16. IC 6-1.1-11-6, AS AMENDED BY P.L.6-1997, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. Before the convening of the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** the county auditor shall **arrange in alphabetical order by taxing districts the tax exemption applications that have been filed with the county auditor. The county auditor shall** submit the exemption applications to the county ~~property tax assessment~~ board of ~~appeals~~ **review** for examination.

SECTION 17. IC 6-1.1-11-7, AS AMENDED BY P.L.6-1997, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 7. (a) The county ~~property tax assessment~~ board of ~~appeals,~~ **review,** after careful examination, shall approve or disapprove each exemption application and shall note its action on the application.

(b) If the county ~~property tax assessment~~ board of ~~appeals~~ **review** approves the exemption, in whole or part, the county auditor shall note the board's action on the tax duplicate. The county auditor's notation is notice to the county treasurer that the exempt property shall not be taxed for the current year unless otherwise ordered by the state board of tax commissioners.

(c) If the exemption application is disapproved by the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** the county auditor shall notify the applicant by mail. Within thirty (30) days after the notice is mailed, the owner may, in the manner prescribed in IC 6-1.1-15-3, petition the state board of tax commissioners to review the county ~~property tax assessment~~ board of ~~appeals'~~ **review's** determination.

SECTION 18. IC 6-1.1-12-4, AS AMENDED BY P.L.6-1997, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JANUARY 1, 1999]: Sec. 4. (a) An individual who satisfies the requirements of section 3 of this chapter may file a claim for a deduction, or deductions, provided by section 1 of this chapter during the twelve (12) months before May 11 of the year following the year in which he is discharged from military service. The individual shall file the claim, on the forms prescribed for claiming a deduction under section 2 of this chapter, with the auditor of the county in which the real property is located. The claim shall specify the particular year, or years, for which the deduction is claimed. The individual shall attach to the claim an affidavit which states the facts concerning the individual's absence as a member of the United States armed forces.

(b) The county ~~property tax assessment~~ board of ~~appeals~~ **review** shall examine the individual's claim and shall determine the amount of deduction, or deductions, he is entitled to and the year, or years, for which deductions are due. Based on the board's determination, the county auditor shall calculate the excess taxes paid by the individual and shall refund the excess to the individual from funds not otherwise appropriated. The county auditor shall issue, and the county treasurer shall pay, a warrant for the amount, if any, to which the individual is entitled.

SECTION 19. IC 6-1.1-12-6, AS AMENDED BY P.L.6-1997, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. (a) The auditor of a county (referred to in this section as the "first county") with whom a deduction application is filed under section 2 of this chapter shall immediately prepare and transmit a copy of the application to the auditor of any other county (referred to in this section as the "second county") if:

(1) the residence of the applicant is located in the second county; or

(2) the applicant has applied for a deduction under section 2 of this chapter in the second county.

(b) The county ~~property tax assessment~~ board of ~~appeals~~ **review** of the second county shall note on the copy of the application either:

(1) the amount of the deduction provided under section 1 of this chapter that has been granted in the second county; or

(2) that no deduction application has been filed under section 2 of this chapter in the second county.

The board shall then return the copy to the auditor of the first county **before the county board of review of the first county adjourns.**

(c) The county ~~property tax assessment~~ board of ~~appeals~~ **review** of the first county shall then take appropriate action on the application. The board may not grant a deduction provided under section 1 of this

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chapter in an amount which will exceed the difference between the amount granted in any other county and the maximum amount permitted the applicant under section 1 of this chapter.

SECTION 20. IC 6-1.1-12-7, AS AMENDED BY P.L.6-1997, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 7. **(a)** Each year **before the convening of the county board of review,** the county auditor shall **place the original copies of all deduction applications filed under section 2 of this chapter in alphabetical order by taxing district and shall, without regard to taxing district, place the duplicate copies for the entire county in alphabetical order.**

(b) The county board of review shall ascertain ~~if~~ **from the alphabetical files whether** more than one (1) application has been filed by the same person. The county ~~auditor~~ **board of review** shall take appropriate action to grant the deductions provided under section 1 of this chapter in amounts that do not exceed the maximum allowed each person under section 1 of this chapter.

SECTION 21. IC 6-1.1-12-21, AS AMENDED BY P.L.6-1997, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 21. When real property is reassessed because it has been rehabilitated, the assessing official who, or the county ~~property tax assessment~~ board of ~~appeals~~ **review** which, makes the reassessment shall give the owner notice of the property tax deductions provided by sections 18 and 22 of this chapter. The official or county ~~property tax assessment~~ board of ~~appeals~~ **review** shall attach the notice to the reassessment notice required by IC 6-1.1-4-22.

SECTION 22. IC 6-1.1-12-28.5, AS AMENDED BY P.L.6-1997, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 28.5. (a) For purposes of this section:

"Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

"Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

"Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment

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year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or IC 13-30-6; or

(2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

(1) ninety-five percent (95%) for the 1994 assessment year;

(2) ninety percent (90%) for the 1995 assessment year;

(3) seventy-five percent (75%) for the 1996 assessment year; and

(4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year unless the person has been granted an extension under IC 6-1.1-3-7. If the person has been granted an extension, the person must file the application after February 28 and before June 15 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may

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be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the state board of tax commissioners. The application for a resource recovery system deduction must include:

(1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or

(2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years. The township assessor shall verify each deduction application filed under this section and the county auditor shall determine the deduction. The county auditor shall send to the state board of tax commissioners a copy of each deduction application. The county auditor shall notify the county ~~property tax assessment~~ board of ~~appeals~~ **review** of all deductions allowed under this section. A denial of a deduction claimed under this subsection may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor or the county auditor.

(g) Notwithstanding subsection (d), the certification for the 1993 assessment year of a resource recovery system in regard to which a political subdivision is liable for the payment of the property taxes remains valid at the ninety-five percent (95%) deduction level allowed before 1994 as long as the political subdivision remains liable for the payment of the property taxes on the system.

SECTION 23. IC 6-1.1-12-35, AS AMENDED BY P.L.10-1997, SECTION 11, AND P.L.6-1997, SECTION 56 IS CORRECTED AND IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 35. (a) Except as provided in section 36 of this chapter, a person who desires to claim the deduction provided by section 31, 33, or 34 of this chapter must file a certified statement in duplicate, on forms prescribed by the state board of tax commissioners, and proof of

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certification under subsection (b) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection ~~(d)~~, *(e)*, with respect to property that is not assessed under IC 6-1.1-7, the person must file the statement between March 1 and May 10, inclusive, of the assessment year. The person must file the statement in each year for which he desires to obtain the deduction. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement between January 15 and March 31, inclusive, of each year for which he desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, the county auditor shall allow the deduction.

(b) The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) If the department of environmental management receives an application for certification before April 10 of the assessment year, the department shall determine whether the system or device qualifies for a deduction before May 10 of the assessment year. If the department fails to make a determination under this subsection before May 10 of the assessment year, the system or device is considered certified.

~~(c)~~ *(d)* A denial of a deduction claimed under section 31, 33, or 34 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor, county *board of review*, ~~*property tax assessment board of appeals,*~~ or state board of tax commissioners.

~~(d)~~ *(e)* A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) between March 1 and May 15, inclusive, of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and June 14, inclusive, of that year.

SECTION 24. IC 6-1.1-12.1-5.5, AS AMENDED BY P.L.6-1997,

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SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5.5. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction application on forms prescribed by the state board of tax commissioners with:

(1) the auditor of the county in which the new manufacturing equipment is located; and

(2) the state board of tax commissioners.

A person that timely files a personal property return under IC 6-1.1-3-7(a) for the year in which the new manufacturing equipment is installed must file the application between March 1 and May 15 of that year. A person that obtains a filing extension under IC 6-1.1-3-7(b) for the year in which the new manufacturing equipment is installed must file the application between March 1 and June 14 of that year.

(b) The deduction application required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment.

(2) A description of the new manufacturing equipment.

(3) Proof of the date the new manufacturing equipment was installed.

(4) The amount of the deduction claimed for the first year of the deduction.

(c) This subsection applies to a deduction application with respect to new manufacturing equipment for which a statement of benefits was initially approved after April 30, 1991. If a determination about whether the deduction is for a period of five (5) or ten (10) years has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body and the designating body shall adopt a resolution under section 4.5(h)(2) of this chapter.

(d) A deduction application must be filed under this section in the year in which the new manufacturing equipment is installed and in each of the immediately succeeding four (4) or nine (9) years, whichever is applicable.

(e) The state board of tax commissioners shall review and verify the correctness of each deduction application and shall notify the county auditor of the county in which the property is located that the deduction application is approved or denied or that the amount of the deduction is altered. Upon notification of approval of the deduction application or of alteration of the amount of the deduction, the county auditor shall make the deduction. The county auditor shall notify the county ~~property tax assessment~~ board of ~~appeals~~ **review** of all deductions approved

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under this section.

(f) If the ownership of new manufacturing equipment changes, the deduction provided under section 4.5 of this chapter continues to apply to that equipment if the new owner:

(1) continues to use the equipment in compliance with any standards established under section 2(g) of this chapter; and

(2) files the deduction applications required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

(h) If a person desires to initiate an appeal of the state board of tax commissioners' final determination, the person must do all of the following not more than forty-five (45) days after the state board of tax commissioners gives the person notice of the final determination:

(1) File a written notice with the state board of tax commissioners informing the board of the person's intention to appeal.

(2) File a complaint in the tax court.

(3) Serve the attorney general and the county auditor with a copy of the complaint.

SECTION 25. IC 6-1.1-13-1, AS AMENDED BY P.L.6-1997, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1. The powers granted to each county ~~property tax assessment~~ board of ~~appeals~~ **review** under this chapter apply only to the tangible property assessments made with respect to the last preceding assessment date. Before a county ~~property tax assessment~~ board of ~~appeals~~ **review** changes any valuation or adds any tangible property and the value of it to a return or the assessment rolls under this chapter, the board shall give prior notice by mail to the taxpayer. The notice must state a time when and place where the taxpayer may appear before the board. The time stated in the notice must be at least ten (10) days after the date the notice is mailed.

SECTION 26. IC 6-1.1-13-2, AS AMENDED BY P.L.6-1997, SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 2. When the county ~~property tax assessment~~ board of ~~appeals~~ **review** convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

SECTION 27. IC 6-1.1-13-3, AS AMENDED BY P.L.6-1997,

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SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. A county ~~property tax assessment~~ board of ~~appeals~~ **review** shall, on its own motion or on sufficient cause shown by any person, add to the assessment lists the names of persons, the correct assessed value of undervalued or omitted personal property, and the description and correct assessed value of real property undervalued on or omitted from the lists.

SECTION 28. IC 6-1.1-13-4, AS AMENDED BY P.L.6-1997, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. A county ~~property tax assessment~~ board of ~~appeals~~ **review** shall correct any errors in the names of persons, in the description of tangible property, and in the assessed valuation of tangible property appearing on the assessment lists. In addition, the board shall do whatever else may be necessary to make the assessment lists and returns comply with the provisions of this article and the rules and regulations of the state board of tax commissioners.

SECTION 29. IC 6-1.1-13-5, AS AMENDED BY P.L.6-1997, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. A county ~~assessor~~ **board of review** shall**, on its own motion or on sufficient cause shown by any person,** reduce or increase the assessed value of any tangible property in order to attain a just and equal basis of assessment between the taxpayers of the county.

SECTION 30. IC 6-1.1-13-6, AS AMENDED BY P.L.6-1997, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. A county ~~assessor~~ **board of review** shall inquire into the assessment of the classes of tangible property in the various townships of the county before July 1 in the year in which the general reassessment is to commence. The county ~~assessor~~ **board of review** shall make any changes, whether increases or decreases, in the assessed values which are necessary in order to equalize these values in and between the various townships of the county. In addition, the county ~~assessor~~ **board of review** shall determine the percent to be added to or deducted from the assessed values in order to make a just, equitable, and uniform equalization of assessments in and between the townships of the county.

SECTION 31. IC 6-1.1-13-7, AS AMENDED BY P.L.6-1997, SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 7. If a county ~~assessor~~ **board of review** proposes to change assessments under section 6 of this chapter, the ~~property tax assessment~~ board ~~of appeals~~ shall hold a hearing on the proposed changes before July 15 in the year in which a general

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assessment is to commence. It is sufficient notice of the hearing and of any changes in assessments ordered by the board subsequent to the hearing if the board gives notice by publication once either in:

(1) two (2) newspapers which represent different political parties and which are published in the county; or

(2) one (1) newspaper only, if two (2) newspapers which represent different political parties are not published in the county.

SECTION 32. IC 6-1.1-13-8, AS AMENDED BY P.L.6-1997, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 8. A county ~~assessor~~ **board of review** may not reduce the aggregate assessment of all the townships of the county below a just, equitable, and uniform assessment. A county ~~assessor~~ **board of review** may not increase the aggregate assessment beyond the amount actually necessary for a proper and just equalization of assessments. If the county ~~assessor~~ **board of review** finds that the aggregate assessment of a township is too high or too low or that it is generally so unequal as to render it impracticable to equalize the aggregate assessment, the ~~county assessor~~ **board** may set aside the assessment of the township and order or conduct a new assessment. To order or conduct a new assessment, the county ~~assessor~~ **board of review** must give notice and hold a hearing in the same manner as required under section 7 of this chapter.

SECTION 33. IC 6-1.1-13-12, AS AMENDED BY P.L.6-1997, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 12. If a taxpayer's personal property return for a year substantially complies with the provisions of this article and the regulations of the state board of tax commissioners, the county ~~property tax assessment~~ board of ~~appeals~~ **review** may change the assessed value claimed by the taxpayer on the return only within the time period prescribed in IC 6-1.1-16-1.

SECTION 34. IC 6-1.1-15-1, AS AMENDED BY P.L.6-1997, SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1. (a) A taxpayer may obtain a review by the county ~~property tax assessment~~ board of ~~appeals~~ **review** of a county or township official's action with respect to the assessment of the taxpayer's tangible property if the official's action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, he shall also be informed in writing of:

(1) his opportunity for review under this section; and

(2) the procedures he must follow in order to obtain review under this section.

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(b) In order to appeal a current assessment and have a change in the assessment effective for the most recent assessment date, the taxpayer must file a petition with the assessor of the county in which the action is taken:

(1) within forty-five (45) days after notice of a change in the assessment is given to the taxpayer; or

(2) May 10 of that year;

whichever is later. The county assessor shall notify the county auditor that the assessment is under appeal.

(c) A change in an assessment made as a result of an appeal filed:

(1) in the same year that notice of a change in the assessment is given to the taxpayer; and

(2) after the time prescribed in subsection (b);

becomes effective for the next assessment date.

(d) A taxpayer may appeal a current real estate assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in the assessment resulting from the appeal is effective for the most recent assessment date. If the appeal is filed after May 10, the change becomes effective for the next assessment date.

(e) The state board of tax commissioners shall prescribe the form of the petition for review of an assessment determination by a township assessor. The board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the board. The form must require the petitioner to specify the following:

(1) The physical characteristics of the property in issue that bear on the assessment determination.

(2) All other facts relevant to the assessment determination.

(3) The reasons why the petitioner believes that the assessment determination by the township assessor is erroneous.

(f) The state board of tax commissioners shall prescribe a form for a response by the township assessor to the petition for review of an assessment determination. The board shall issue instructions for completion of the form. The form must require the township assessor to indicate:

(1) agreement or disagreement with each item indicated on the petition under subsection (e); and

(2) the reasons why the assessor believes that the assessment determination is correct.

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(g) Immediately upon receipt of a timely filed petition on the form prescribed under subsection (e), the county assessor shall forward a copy of the petition to the township assessor who made the challenged assessment. The township assessor shall, within thirty (30) days after the receipt of the petition, attempt to hold a preliminary conference with the petitioner and resolve as many issues as possible. Within ten (10) days after the conference, the township assessor shall forward to the county auditor and county assessor a completed response to the petition on the form prescribed under subsection (f). The county assessor shall immediately forward a copy of the response form to the petitioner and the county ~~property tax assessment~~ board of ~~appeals.~~ **review.** If the county auditor determines that the appealed items on which there is disagreement constitute at least one percent (1%) of the total gross certified assessed value of the immediately preceding year for any particular unit, the county auditor shall immediately notify the fiscal officer of the unit. If after the conference there are items listed in the petition on which there is disagreement, the ~~property tax assessment~~ **county** board of ~~appeals~~ **review** shall hold a hearing within ninety (90) days of the filing of the petition on those items of disagreement. The taxpayer may present the taxpayer's reasons for disagreement with the assessment. The township assessor or county assessor for the county must present the basis for the assessment decision on these items to the **county** board of ~~appeals~~ **review** at the hearing and the reasons the petitioner's appeal should be denied on those items. The **county** board of ~~appeals~~ **review** shall have a written record of the hearing and prepare a written statement of findings and a decision on each item within sixty (60) days of the hearing. If the township assessor does not attempt to hold a preliminary conference, the **county** board **of review** shall accept the appeal of the petitioner at the hearing.

SECTION 35. IC 6-1.1-15-2.1, AS AMENDED BY P.L.6-1997, SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 2.1. (a) The county ~~property tax assessment~~ board of ~~appeals~~ **review** may assess the tangible property in question.

(b) The county ~~property tax assessment~~ board of ~~appeals~~ **review** shall, by mail, give notice of the date fixed for the hearing under section 1 of this chapter to the petitioner, and to the township assessor.

(c) If a petition for review does not comply with the state board of tax commissioners' instructions for completing the form prescribed under section 1(e) of this chapter, the county ~~assessor~~ **board of review** shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from

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the date on the notice to cure the defect and file a corrected petition or statement with the county ~~assessor~~ **board of review** that the petitioner believes the petition is not defective. ~~If a statement is filed or the county assessor believes a corrected petition is not in compliance with section 1(e) of this chapter, the assessor shall forward the statement or corrected petition to the county property tax assessment board of appeals.~~ Within ten (10) days after receiving the statement or petition, the county ~~property tax assessment~~ board of ~~appeals~~ **review** shall determine if the original or corrected petition is still not in compliance. The county ~~property tax assessment~~ board of ~~appeals~~ **review** shall deny an original or a corrected petition for review if it does not substantially comply with the state board of tax commissioners' instructions for completing the form prescribed under section 1(e) of this chapter.

(d) The state board of tax commissioners shall prescribe a form for use by the county ~~property tax assessment~~ board of ~~appeals~~ **review** in processing petitions for review of assessment determinations. The state board shall issue instructions for completion of the form. The form must require the county ~~property tax assessment~~ board of ~~appeals~~ **review** to include a record of the hearing, findings on each item, and indicate agreement or disagreement with each item that is:

(1) indicated on the petition submitted under section 1(e) of this chapter; and

(2) included in the township assessor's response under section 1(g) of this chapter.

The form must also require the county ~~property tax assessment~~ board of ~~appeals~~ **review** to indicate the issues in dispute for each item and its reasons in support of its resolution of those issues.

(e) After the hearing the county ~~property tax assessment~~ board of ~~appeals~~ **review** shall, by mail, give notice of its determination to the petitioner **and** the township assessor ~~and the county assessor~~ and shall include with the notice copies of the forms completed under subsection (d).

SECTION 36. IC 6-1.1-15-3, AS AMENDED BY P.L.6-1997, SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) A taxpayer may obtain a review by the state board of tax commissioners of a county ~~property tax assessment~~ board of ~~appeals~~ **review's** action with respect to the assessment of that taxpayer's tangible property if the county ~~property tax assessment~~ board of ~~appeals'~~ **review's** action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, he shall also be informed in writing of:

(1) his opportunity for review under this section; and

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(2) the procedures he must follow in order to obtain review under this section.

(b) A township assessor or a member of a county ~~property tax assessment~~ board of ~~appeals~~ **review** may obtain a review by the state board of tax commissioners of any assessment which he has made, upon which he has passed, or which has been made over his protest.

(c) In order to obtain a review by the state board of tax commissioners under this section, the party must file a petition for review with the appropriate county assessor within thirty (30) days after the notice of the county ~~property tax assessment~~ board of ~~appeals~~ **review's** action is given to the taxpayer.

(d) The state board of tax commissioners shall prescribe the form of the petition for review of an assessment determination by the county ~~property tax assessment~~ board of ~~appeals.~~ **review.** The state board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the state board. The form must require the petitioner to specify the following:

(1) The items listed in section 1(e)(1) and 1(e)(2) of this chapter.

(2) The reasons why the petitioner believes that the assessment determination by the county ~~property tax assessment~~ board of ~~appeals~~ **review** is erroneous.

(e) The county assessor shall transmit the petition for review to the division of appeals of the state board of tax commissioners within ten (10) days after it is filed.

(f) If a township assessor or a member of the county ~~property tax assessment~~ board of ~~appeals~~ **review** files a petition for review under this section concerning the assessment of a taxpayer's property, the county assessor must send a copy of the petition to the taxpayer.

SECTION 37. IC 6-1.1-15-4, AS AMENDED BY P.L.6-1997, SECTION 74, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the division of appeals of the state board of tax commissioners shall conduct a hearing at its earliest opportunity. In addition, the division of appeals of the state board may assess the property in question, correcting any errors which may have been made. The division of appeals of the state board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the appropriate township assessor, county assessor, and county auditor. The division of appeals of the state board shall give these notices at least ten (10) days before the day fixed for the hearing.

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(b) If a petition for review does not comply with the state board of tax commissioners' instructions for completing the form prescribed under section 3 of this chapter, the division of appeals of the state board of tax commissioners shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The division of appeals of the state board of tax commissioners shall deny a corrected petition for review if it does not substantially comply with the state board of tax commissioners' instructions for completing the form prescribed under section 3 of this chapter.

(c) The state board of tax commissioners shall prescribe a form for use in processing petitions for review of actions by the county ~~property tax assessment~~ board of ~~appeals.~~ **review.** The state board shall issue instructions for completion of the form. The form must require the division of appeals of the state board, to indicate agreement or disagreement with each item that is:

(1) indicated on the petition submitted under section 1(e) of this chapter;

(2) included in the township assessor's response under section 1(g) of this chapter; and

(3) included in the county ~~property tax assessment~~ board of ~~appeals'~~ **review's** findings, record, and determination under section 2.1(d) of this chapter.

The form must also require the division of appeals of the state board to indicate the issues in dispute and its reasons in support of its resolution of those issues.

(d) After the hearing the division of appeals of the state board shall give the petitioner, the township assessor, the county assessor, and the county auditor:

(1) notice, by mail, of its final determination;

(2) a copy of the form completed under subsection (c); and

(3) notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) The division of appeals of the state board of tax commissioners shall conduct a hearing within six (6) months after a petition in proper form is filed with the division, excluding any time due to a delay reasonably caused by the petitioner. The division of appeals shall make a determination within the later of forty-five (45) days after the hearing or the date set in an extension order issued by the chairman of the state board of tax commissioners. However, the state board of tax commissioners may not extend the final determination date by more

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than one hundred eighty (180) days. Except as provided in subsection ~~(g):~~ **(f):**

(1) the failure of the division of appeals to make a determination within the time allowed by this subsection shall be treated as a final determination of the state board of tax commissioners to deny the petition; and

(2) a final decision of the division of appeals is a final determination of the state board of tax commissioners.

~~(g)~~ **(f)** A final determination of the division of appeals is not a final determination of the state board of tax commissioners if the state board of tax commissioners:

(1) gives notice to the parties that the state board of tax commissioners will review the determination of the division of appeals within fifteen (15) days after the division of appeals gives notice of the determination to the parties or the maximum allowable time for the issuance of a determination under subsection ~~(f)~~ **(e)** expires; or

(2) determines to rehear the determination under section 5 of this chapter.

The state board of tax commissioners shall conduct a review under subdivision (1) in the same manner as a rehearing under section 5 of this chapter.

SECTION 38. IC 6-1.1-15-12, AS AMENDED BY P.L.6-1997, SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

(1) The description of the real property was in error.

(2) The assessment was against the wrong person.

(3) Taxes on the same property were charged more than one (1) time in the same year.

(4) There was a mathematical error in computing the taxes or penalties on the taxes.

(5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.

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

(7) There was a mathematical error in computing an assessment.

(8) Through an error of omission by any state or county officer the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under

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subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when he finds that the error exists.

(c) If the tax is based on an assessment made or determined by the state board of tax commissioners, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the state board or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the state board of tax commissioners, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least ~~two (2)~~ **three (3)** of the following officials:

(1) The township assessor.

(2) The county auditor.

(3) The county assessor.

(4) The county treasurer.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county ~~property tax assessment~~ board of ~~appeals~~ **review** for determination. The county ~~property tax assessment~~ board of ~~appeals~~ **review** shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county property tax assessment board of appeals to the division of appeals of the state board of tax commissioners for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The state board of tax commissioners shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor.

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

SECTION 39. IC 6-1.1-15-14, AS AMENDED BY P.L.6-1997, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 14. In any assessment review the assessing official, the county assessor, and the members of a county ~~property tax assessment~~ board of ~~appeals~~ **review** shall:

(1) use the state board of tax commissioners' rules in effect; and

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

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on the original assessment date of the property under review.

SECTION 40. IC 6-1.1-16-1, AS AMENDED BY P.L.6-1997, SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official ~~county assessor,~~ or county ~~property tax assessment~~ board of ~~appeals~~ **review** may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official ~~county assessor,~~ or county ~~property tax assessment~~ board of ~~appeals~~ **review** takes the action and gives the notice required by IC 6-1.1-3-20 within the following time periods:

(1) A township or county assessing official must make a change in the assessed value and give the notice of the change on or before the latter of:

~~(i)~~ **(A)** September 15 of the year for which the assessment is made; or

~~(ii)~~ **(B)** four (4) months from the date the personal property return is filed if the return is filed after May 15th of the year for which the assessment is made.

(2) A county ~~assessor or county property tax assessment~~ board of ~~appeals~~ **review** must make a change in the assessed value, including the final determination by the board of an assessment changed by a township or county assessing official or **the** county ~~property tax assessment~~ board of ~~appeals,~~ **review,** and give the notice of the change on or before the latter of:

~~(i)~~ **(A)** October 30 of the year for which the assessment is made; or

~~(ii)~~ **(B)** five months from the date the personal property return is filed if the return is filed after May 15th of the year for which the assessment is made.

(3) The state board of tax commissioners must make a preliminary change in the assessed value, including a preliminary determination on review of an assessment made by a county ~~property tax assessment~~ board of ~~appeals~~ **review** under IC 6-1.1-15-2.1, and give the notice of the change on or before the latter of:

~~(i)~~ **(A)** October 1st of the year immediately following the year for which the assessment is made; or

~~(ii)~~ **(B)** sixteen (16) months from the date the personal property return is filed if the return is filed after May 15th of the year for which the assessment is made.

(b) Except as provided in section 2 of this chapter, if an assessing official ~~a county assessor,~~ or a county ~~property tax assessment~~ board of

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~~appeals~~ **review** fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

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

(1) fails to file a personal property return which substantially complies with the provisions of this article and the regulations of the state board of tax commissioners; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the state board of tax commissioners under subsection (a)(3) to the division of appeals. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the state board of tax commissioners.

SECTION 41. IC 6-1.1-16-2, AS AMENDED BY P.L.6-1997, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 2. (a) If a county ~~property tax assessment~~ board of ~~appeals~~ **review** fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter, the township assessor or the county assessor may file a petition for review of the assessment by the state board of tax commissioners. The township assessor or the county assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(c). The time period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the state board of tax commissioners shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

SECTION 42. IC 6-1.1-16-3, AS AMENDED BY P.L.6-1997, SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) If a county ~~property tax assessment~~ board of ~~appeals~~ **review** is unable to take action on an assessment within the time period prescribed in section 1(a)(2) of this chapter because the board is no longer in session, the board shall file with the state board of tax commissioners a written petition requesting permission to conduct a special session for the purpose of reviewing

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the assessment within the required time period. If the state board of tax commissioners approves the petition, it shall specify:

(1) the number of session days granted to the county ~~property tax assessment~~ board of ~~appeals;~~ **review;** and

(2) the termination date of the special session.

(b) The county auditor shall pay the expenses and per diem allowances resulting from the special session. The county auditor shall draw warrants for these items on county funds not otherwise appropriated, without further appropriations being required for the disbursements.

SECTION 43. IC 6-1.1-25-4.1, AS AMENDED BY P.L.6-1997, SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4.1. (a) If, as provided in section 4(e) 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 the provisions of 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(e) 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 state board of tax commissioners;

(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

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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;

(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,~~ **review;** and

(5) the state board of tax commissioners.

(d) Upon receipt of a petition described in subsection (b), the county ~~property tax assessment~~ board of ~~appeals~~ **review** shall, at the county ~~property tax assessment~~ board of ~~appeals'~~ **review's** earliest opportunity, conduct a public hearing on the petition. The county ~~property tax assessment~~ board of ~~appeals~~ **review** 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.

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 circulation and posted at the principal office of the county ~~property tax assessment~~ board of ~~appeals,~~ **review** 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'~~ **review's** recommendation as to whether the petition should be granted. The county ~~property tax assessment~~ board of ~~appeals~~ **review** shall forward to the state board of tax commissioners a copy of the county ~~property tax assessment~~ board of ~~appeals'~~ **review's** recommendation and a copy of the documents submitted to or collected by the county ~~property tax assessment~~ board of ~~appeals~~ **review** at the public hearing or during the course of the county board of ~~appeals'~~ **review's** investigation of the petition.

(f) Upon receipt by the state board of tax commissioners of a recommendation by the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** the state board of tax commissioners shall review the

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petition and all other materials submitted by the county ~~property tax assessment~~ board of ~~appeals~~ **review** and determine whether to grant the petition. Notice of the determination by the state board of tax commissioners 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; and

(5) the county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

(g) Any person aggrieved by a determination of the state board of tax commissioners under subsection (f) may file an appeal seeking additional review by the state board of tax commissioners 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 state board of tax commissioners' determination. The county auditor shall transmit the petition for appeal to the state board of tax commissioners not more than ten (10) days after the petition is filed.

(h) Upon receipt by the state board of tax commissioners of an appeal, the state board of tax commissioners shall set a date, time, and place for a hearing. The state board of tax commissioners 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; and

(6) the county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

The state board of tax commissioners shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the state board of tax commissioners shall give the parties listed in subsection (h) notice by mail of the state board's final determination.

(j) If the state board of tax commissioners decides to:

(1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal

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under subsection (h); and

(2) waive the taxes, special assessments, interest, penalties, and costs assessed against the property;

the state board of tax commissioners 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 state board of tax commissioners to the county ~~property tax assessment~~ board of ~~appeals~~ **review** 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~~ **review** of a notice of a final determination of the state board of tax commissioners 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 state board of tax commissioners 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 by the payment of all taxes, special assessments, interest, penalties, and costs owed.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the state board of tax commissioners or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by law have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the purchaser to a tax deed.

(m) A tax deed issued under this section is uncontestable except by

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appeal from the order of the court directing the county auditor to issue the tax deed.

SECTION 44. IC 6-1.1-28-1, AS AMENDED BY P.L.6-1997, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1. Each county shall have a county ~~property tax assessment~~ board of ~~appeals~~ **review** composed of ~~individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. The fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two assessor-appraiser.~~ **the county assessor, county auditor, county treasurer, and two (2) freeholders who represent different political parties. The legislative body of the county may adopt an ordinance to add two (2) additional members, who must represent different political parties, to the board.** The board of commissioners of the county shall appoint ~~two (2)~~ **the** freehold members ~~so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser. A person appointed to a property tax assessment board of appeals may not serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a voting member of the property tax assessment board of appeals and~~ **of the board. The county assessor shall serve as president of the board and the county auditor** shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

SECTION 45. IC 6-1.1-28-2, AS AMENDED BY P.L.6-1997, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 2. Before performing any of his duties, each member of the county ~~property tax assessment~~ board of ~~appeals~~ **review** shall take and subscribe to the following oath:

STATE OF INDIANA)
) SS:
COUNTY OF _____)

I, _____, do solemnly swear that I will support the

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Constitution of the United States, and the Constitution of the State of Indiana, and that I will faithfully and impartially discharge my duty under the law as a member of the ~~Property Tax Assessment~~ **County** Board of ~~Appeals~~ **Review** for said County; that I will, according to my best knowledge and judgment, assess, and review the assessment of all the property of said county, and I will in no case assess any property at more or less than is provided by law, so help me God.

_____
Member of The Board

Subscribed and sworn to before me this _____ day of _____, 19___.

_____
County Auditor

This oath shall be administered by and filed with the county auditor.

SECTION 46. IC 6-1.1-28-3, AS AMENDED BY P.L.6-1997, SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. The **freehold** members of the county ~~property tax assessment~~ board of ~~appeals~~ **review** shall receive compensation on a per diem basis for each day of actual service. The county council shall fix the rate of this compensation. The county assessor shall keep an attendance record for each meeting of the county ~~property tax assessment~~ board of ~~appeals.~~ **review.** At the close of each annual session, the county assessor shall certify to the county board of commissioners the number of days actually served by each **freehold** member. The county board of commissioners may not allow claims for service on the county ~~property tax assessment~~ board of ~~appeals~~ **review** for more days than the number of days certified by the county assessor. The compensation provided by this section shall be paid from the county treasury.

SECTION 47. IC 6-1.1-28-4, AS AMENDED BY P.L.6-1997, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. The county ~~property tax assessment~~ board of ~~appeals~~ **review** shall meet either in the room of the board of commissioners in the county courthouse or in some other room provided by the county board of commissioners.

SECTION 48. IC 6-1.1-28-9, AS AMENDED BY P.L.6-1997, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 9. (a) A county ~~property tax assessment~~ board of ~~appeals~~ **review** may:

(1) subpoena witnesses;

(2) examine witnesses, under oath, on the assessment or valuation

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of property;

(3) compel witnesses to answer its questions relevant to the assessment or valuation of property; and

(4) order the production of any papers related to the assessment or valuation of property.

(b) The county sheriff shall serve all process issued under this section which are not served by the county assessor and shall obey all orders of the board.

SECTION 49. IC 6-1.1-28-10, AS AMENDED BY P.L.6-1997, SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 10. (a) Subject to the limitations contained in subsection (b), a county on behalf of the ~~property tax assessment~~ **county** board of ~~appeals~~ **review** may employ and fix the compensation of as many field representatives and hearing examiners as are necessary to promptly and efficiently perform the duties and functions of the board. A person employed under this subsection must be a person who is certified in Indiana as a "level two" assessor-appraiser by the state board of tax commissioners.

(b) The number and compensation of all persons employed under this section are subject to the appropriations made for that purpose by the county council.

SECTION 50. IC 6-1.1-28-11, AS AMENDED BY P.L.6-1997, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 11. Field representatives and hearing examiners employed under section 10 of this chapter, when authorized by the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** have the powers granted to the county ~~property tax assessment~~ board of ~~appeals~~ **review** for the review of, and hearings on, assessments. The field representatives and hearing examiners shall report their findings to the board in writing at the conclusion of each review or hearing. After receipt of the written report, the board may take further evidence or hold further hearings. The final decision on each matter shall be made by the board based upon the field representative's or hearing officer's report, any additional evidence taken by the board, and any records that the board considers pertinent.

SECTION 51. IC 6-1.1-29-6, AS AMENDED BY P.L.6-1997, SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. The four (4) freehold members of the county board of tax adjustment shall receive compensation on a per diem basis for each day of actual service. The rate of this compensation is the same as the rate that the freehold members of the county ~~property tax assessment~~ board of ~~appeals~~ **review** of that county receive. The

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county auditor shall keep an attendance record of each meeting of the county board of tax adjustment. At the close of each annual session, the county auditor shall certify to the county board of commissioners the number of days actually served by each freehold member. The county board of commissioners may not allow claims for service on the county board of tax adjustment for more days than the number of days certified by the county auditor.

SECTION 52. IC 6-1.1-31-5, AS AMENDED BY P.L.6-1997, SECTION 103, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. (a) The rules promulgated by the state board of tax commissioners are the basis for determining the true tax value of tangible property.

(b) Local assessing officials, members of the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** and county assessors shall:

(1) comply with the rules, appraisal manuals, bulletins, and directives adopted by the state board of tax commissioners;

(2) use the property tax forms, property tax returns, and notice forms prescribed by the board; and

(3) collect and record the data required by the board.

(c) In assessing tangible property, the township assessors, members of the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** and county assessors may consider factors in addition to those prescribed by the state board of tax commissioners if the use of the additional factors is first approved by the **state** board **of tax commissioners.** Each township assessor, ~~of the~~ county ~~property tax assessment~~ board of ~~appeals~~ **review,** and ~~the~~ county assessor shall indicate on his records for each individual assessment whether:

(1) only the factors contained in the **state** board's rules, forms, and returns have been considered; or

(2) factors in addition to those contained in the **state** board's rules, forms, and returns have been considered.

SECTION 53. IC 6-1.1-31-11, AS ADDED BY P.L.6-1997, SECTION 105, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 11. The state board of tax commissioners shall adopt rules under IC 4-22-2 to govern the practice of representatives in proceedings before the ~~property tax assessment~~ **county** board of ~~appeals~~ **review** and the state board of tax commissioners under IC 6-1.1-15.

SECTION 54. IC 6-1.1-31-12, AS ADDED BY P.L.6-1997, SECTION 106, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 12. The state board of tax commissioners shall adopt rules under IC 4-22-2 to govern the

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reduction and increase of assessed valuations by the county ~~assessor~~ **board of review** under IC 6-1.1-13 to attain a just and equal basis of assessment among the taxpayers in the county. The rules must specify the procedures and standards to be used by the county ~~assessor.~~ **board of review.**

SECTION 55. IC 6-1.1-31.5-3, AS ADDED BY P.L.6-1997, SECTION 107, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) After December 31, 1998, each county shall maintain a state certified computer system that has the capacity to:

(1) process and maintain assessment records;

(2) process and maintain standardized property tax forms;

(3) process and maintain standardized property assessment notices;

(4) maintain complete and accurate assessment records for the county; and

(5) process and compute complete and accurate assessments in accordance with Indiana law.

The county assessor with the recommendation of the township assessors shall select the computer system used by township assessors and the county assessor in the county except in a county with a township assessor elected under IC 36-6-5-1 in every township. In a county with an elected township assessor under IC 36-6-5-1 in every township, the county assessor shall select a computer system based on a majority vote of the township assessors in the county.

(b) All information on the computer system shall be readily accessible to:

(1) township assessors;

(2) the county assessor;

(3) the board; and

(4) members of the county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

(c) The certified system used by the counties must be compatible with the data export and transmission requirements in a standard format prescribed by the board. The certified system must be maintained in a manner that ensures prompt and accurate transfer of data to the board.

(d) All standardized property forms and notices on the certified computer system shall be maintained by the township assessor and the county assessor in an accessible location and in a format that is easily understandable for use by persons of the county.

SECTION 56. IC 6-1.1-35-3, AS AMENDED BY P.L.6-1997,

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SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) The state board of tax commissioners may require township assessors, county assessors, or members of the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** county auditors, and their employees to attend instructional sessions held by the board or held by others but approved by the board. An assessing official, or an employee who is required to attend an instructional session or who, at the board's request, meets with the board on official business shall receive:

(1) a lodging allowance for each night preceding session attendance not less than the lodging allowance equal to the lesser of:

(A) the cost of a standard room rate at the hotel where the session is held; or

(B) the actual cost of lodging paid;

(2) a subsistence allowance for meals for each day in attendance not less than the subsistence allowance for meals paid to state employees in travel status, but not more than the maximum subsistence allowance permitted under the regulations of the General Services Administration for federal employees in travel status, as reported in the Federal Register;

(3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile; and

(4) an allowance equal to the cost of parking at the convention site.

The amount a county assessor, a township assessor, a member of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** or an employee shall receive under subdivision (2) shall be established by the county fiscal body.

(b) If a county assessor, a township assessor, a member of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** or an employee is entitled to receive an allowance under this section, the state board of tax commissioners shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated.

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been

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transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance.

SECTION 57. IC 6-1.1-35-9, AS AMENDED BY P.L.6-1997, SECTION 113, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 9. (a) All information which is related to earnings, income, profits, losses, or expenditures and which is either given by a person to an assessing official, a member of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** a county assessor, or one (1) of their employees or acquired by an assessing official, a member of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** a county assessor, or one (1) of their employees in the performance of his duties is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner which is authorized under subsection (b), (c), or (d).

(b) Confidential information may be disclosed to an official or employee of:

(1) this state or another state;

(2) the United States; or

(3) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of his official duties.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules which are on file in the office of a county or township assessor:

(1) the Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases;

(2) the department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics; and

(3) any other state agency which needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.

(e) Confidential information which is disclosed to a person under subsection (b) or (c) of this section retains its confidential status. Thus, that person may disclose the information only in a manner which is authorized under subsection (b), (c), or (d) of this section.

SECTION 58. IC 6-1.1-35-11, AS AMENDED BY P.L.6-1997,

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SECTION 114, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 11. ~~An~~ **A nonelected county or township** assessing official, **a nonelected** member of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** a state board member, or an employee of any assessing official ~~county assessor,~~ or board shall immediately be dismissed from that position if he discloses in an unauthorized manner any information which is classified as confidential under section 9 of this chapter.

SECTION 59. IC 6-1.1-35.2-1, AS AMENDED BY P.L.6-1997, SECTION 115, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 1. The state board of tax commissioners shall provide training to the members of the county ~~property tax assessment~~ boards of ~~appeals,~~ **review** and the county, township, and trustee assessors (referred to in this chapter as assessing officials) as provided in this chapter.

SECTION 60. IC 6-1.1-35.2-2, AS AMENDED BY P.L.6-1997, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 2. (a) In any year in which an assessing official, a county assessor, or a member of a county ~~property tax assessment~~ board of ~~appeals~~ **review** takes office for the first time, the state board of tax commissioners shall conduct training sessions determined under the rules adopted by the state board of tax commissioners under IC 4-22-2 for these new officials. These sessions must be held at sufficient convenient locations throughout Indiana.

(b) Any new assessing official, county assessor, or member of a county ~~property tax assessment~~ board of ~~appeals~~ **review** who attends a required session is entitled to receive the per diem per session set by the state board of tax commissioners by rule adopted under IC 4-22-2 and a mileage allowance from the county in which the official resides.

(c) A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 61. IC 6-1.1-35.2-3, AS AMENDED BY P.L.6-1997, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. (a) Each year the state board of tax commissioners shall conduct the continuing education sessions required in the rules adopted by the state board of tax commissioners for all assessing officials, county assessors, and all members of, and hearing officers for, the county ~~property tax assessment~~ board of ~~appeals.~~ **review.** These sessions must be conducted at sufficient convenient locations throughout Indiana.

(b) Any assessing official, county assessor, or member of, and

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hearing officers for, the county ~~property tax assessment~~ board of ~~appeals~~ **review** who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the state board of tax commissioners by rule adopted under IC 4-22-2 from the county in which the official resides. A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

SECTION 62. IC 6-1.1-35.2-5, AS AMENDED BY P.L.6-1997, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. A county that is required to make a payment to an assessing official, a county assessor, or member of, and hearing officers for, the county ~~property tax assessment~~ board of ~~appeals~~ **review** under this chapter must make the payment regardless of an appropriation. The payment may be made from the county's cumulative reassessment fund.

SECTION 63. IC 6-1.1-35.5-5, AS AMENDED BY P.L.6-1997, SECTION 120, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. A county or township assessor, a member or hearing officer of the county ~~property tax assessment~~ board of ~~appeals,~~ **review,** or a member of the public may apply for and take the level one examination. A person who is successful on the level one examination may apply for and take the level two examination.

SECTION 64. IC 6-1.1-35.5-7, AS AMENDED BY P.L.6-1997, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 7. (a) The state board of tax commissioners shall establish a fair and reasonable fee for examination and certification under this chapter. However, the fee does not apply to an elected assessing official, a county assessor, a member of, and hearing officers for, a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** or an employee of an elected assessing official, county assessor, or county ~~property tax assessment~~ board of ~~appeals~~ **review** who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the state board of tax commissioners shall be deposited in the account. The account shall be administered by the state board of tax commissioners and does not revert to the state general fund at the end of a fiscal year. The state board of tax commissioners may use money in the account for testing and training of assessing officials, county assessors, members of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** and

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employees of assessing officials, county assessors, or the county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

SECTION 65. IC 6-1.1-36-4, AS AMENDED BY P.L.6-1997, SECTION 125, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. (a) An assessing official, a county assessor, a member of a county ~~property tax assessment~~ board of ~~appeals,~~ **review,** or a member of the state board of tax commissioners may file an affidavit with a circuit court of this state if:

(1) the official or board member or a representative of the official or board has requested that a person give information or produce books or records; and

(2) the person has not complied with the request.

The affidavit must state that the person has not complied with the request.

(b) When an affidavit is filed under subsection (a), the circuit court shall issue a writ which directs the person to appear at the office of the official or board member and to give the requested information or produce the requested books or records. The appropriate county sheriff shall serve the writ. If a person disobeys the writ, he is guilty of contempt of court.

(c) If a writ is issued under this section, the cost incurred in filing the affidavit, in the issuance of the writ, and in the service of the writ shall be charged to the person against whom the writ is issued. If a writ is not issued, all costs shall be charged to the county in which the circuit court proceedings are held, and the board of commissioners of that county shall allow a claim for the costs.

SECTION 66. IC 6-1.1-36-5, AS AMENDED BY P.L.6-1997, SECTION 126, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. In order to discharge their official duties, the following officials may administer oaths and affirmations:

(1) Assessing officials.

(2) County assessors.

(3) County auditors.

(4) Members of a county ~~property tax assessment~~ board of ~~appeals.~~ **review.**

(5) Members of the state board of tax commissioners.

SECTION 67. IC 36-2-5-7, AS AMENDED BY P.L.6-1997, SECTION 204, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 7. Before the Thursday after the first Monday in August of each year, the county executive shall prepare an itemized estimate of all money to be drawn by the members

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of the executive and all expenditures to be made by the executive or under its orders during the next calendar year. Each executive's budget estimate must include:

(1) the expense of construction, repairs, supplies, employees, and agents, and other expenses at each building or institution maintained in whole or in part by money paid out of the county treasury;

(2) the expense of constructing and repairing bridges, itemized by the location of and amount for each bridge;

(3) the compensation of the attorney representing the county;

(4) the compensation of attorneys for indigents;

(5) the expenses of the county board of health;

(6) the expense of repairing county roads, itemized by the location of and amount for each repair project;

(7) the estimated number of precincts in the county and the amount required for election expenses, including compensation of election commissioners, inspectors, judges, clerks, and sheriffs, rent, meals, hauling and repair of voting booths and machines, advertising, printing, stationery, furniture, and supplies;

(8) the amount of principal and interest due on bonds and loans, itemized for each loan and bond issue;

(9) the amount required to pay judgments, settlements, and court costs;

(10) the expense of supporting inmates of benevolent or penal institutions;

(11) the expense of publishing delinquent tax lists;

(12) the amount of compensation of county employees that is payable out of the county treasury;

(13) the expenses of the county ~~property tax assessment~~ board of ~~appeals;~~ **review;** and

(14) other expenditures to be made by the executive or under its orders, specifically itemized.

SECTION 68. IC 36-2-7-13, AS AMENDED BY P.L.253-1997(ss), SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 13. The county fiscal body may grant to the county assessor, in addition to the compensation fixed under IC 36-2-5, a per diem for each day that the assessor is engaged in general reassessment activities, **including service on a county land valuation commission.** This section applies regardless of whether professional assessing services are provided under a contract to one (1) or more townships in the county.

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SECTION 69. IC 36-6-8-5, AS AMENDED BY P.L.6-1997, SECTION 207, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. (a) When performing the real property reassessment duties prescribed by IC 6-1.1-4, an elected township assessor may receive per diem compensation, in addition to salary, at a rate fixed by the county fiscal body, for each day that he is engaged in reassessment activities, **including service on a county land valuation commission.**

(b) Subsection (a) applies regardless of whether professional assessing services are provided to a township under contract.

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