
HOUSE BILL No. 1386

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: School shortfalls in property taxes. Requires county auditors to provide notice to taxing units when an assessed value appeal is filed. Requires the division of appeals of the state board of tax commissioners to provide notice of a hearing on a petition for review to the affected taxing units. Requires a county executive to appeal to the tax court upon the request of a majority of the affected taxing units or the taxing unit or units representing at least 50% of the levies, if a final determination of the state board of tax commissioners would result in a claim for a refund that exceeds the lesser of: (1) \$800,000;
(Continued next page)

Effective: January 1, 1999.

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

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Digest Continued

or (2) an amount equal to 10% of the aggregate tax levies of any taxing unit in the county for that year. Provides that the property taxes resulting from an assessment or increase in assessment may be paid when a petition for review or an appeal to the tax court regarding an assessment or increase in assessment is pending if the amount of property taxes in question is at least \$50,000. Requires a county treasurer to deposit the property taxes resulting from the contested assessment or increase in assessment in an interest bearing escrow account. Provides that the prevailing party upon the final determination of the assessment or reassessment is entitled to the amount of the property taxes and accrued interest. Provides for the repayment of refunds that exceed \$100,000 in not more than four annual installments if the money is not in an escrow account. Requires a taxing unit to deposit the property taxes and interest in the unit's levy excess fund if the assessment or increase in assessment is upheld. Requires the county auditor to certify the amount of contested valuation as of July 15 to the fiscal officer of each political subdivision in the county. Requires a political subdivision to take into consideration the amount of contested assessed valuation when calculating the tax levy that is to be made for the ensuing budget year.

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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. 1386



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

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

1 SECTION 1. IC 6-1.1-15-1, AS AMENDED BY P.L.6-1997,
 2 SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JANUARY 1, 1999]: Sec. 1. (a) A taxpayer may obtain a review by the
 4 county property tax assessment board of appeals of a county or
 5 township official's action with respect to the assessment of the
 6 taxpayer's tangible property if the official's action requires the giving
 7 of notice to the taxpayer. At the time that notice is given to the
 8 taxpayer, he shall also be informed in writing of:
 9 (1) his opportunity for review under this section; and
 10 (2) the procedures he must follow in order to obtain review under
 11 this section.
 12 (b) In order to appeal a current assessment and have a change in the
 13 assessment effective for the most recent assessment date, the taxpayer
 14 must file a petition with the assessor of the county in which the action
 15 is taken:



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

3 (2) May 10 of that year;

4 whichever is later. The county assessor shall notify the county auditor
5 **and the affected taxing units** that the assessment is under appeal. **The**
6 **notice must include the appellant's name, address, and the assessed**
7 **value for the assessment date the year before the appeal and the**
8 **assessed value on the most recent assessment date.**

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

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

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

13 becomes effective for the next assessment date.

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

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

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

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

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

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

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

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

42 (g) Immediately upon receipt of a timely filed petition on the form

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1 prescribed under subsection (e), the county assessor shall forward a
 2 copy of the petition to the township assessor who made the challenged
 3 assessment. The township assessor shall, within thirty (30) days after
 4 the receipt of the petition, attempt to hold a preliminary conference
 5 with the petitioner and resolve as many issues as possible. Within ten
 6 (10) days after the conference, the township assessor shall forward to
 7 the county auditor and county assessor a completed response to the
 8 petition on the form prescribed under subsection (f). The county
 9 assessor shall immediately forward a copy of the response form to the
 10 petitioner and the county property tax assessment board of appeals. If
 11 the county auditor determines that the appealed items on which there
 12 is disagreement constitute at least one percent (1%) of the total gross
 13 certified assessed value of the immediately preceding year for any
 14 particular unit, the county auditor shall immediately notify the fiscal
 15 officer of the unit. If after the conference there are items listed in the
 16 petition on which there is disagreement, the property tax assessment
 17 board of appeals shall hold a hearing within ninety (90) days of the
 18 filing of the petition on those items of disagreement. The taxpayer may
 19 present the taxpayer's reasons for disagreement with the assessment.
 20 The township assessor or county assessor for the county must present
 21 the basis for the assessment decision on these items to the board of
 22 appeals at the hearing and the reasons the petitioner's appeal should be
 23 denied on those items. The board of appeals shall have a written record
 24 of the hearing and prepare a written statement of findings and a
 25 decision on each item within sixty (60) days of the hearing. If the
 26 township assessor does not attempt to hold a preliminary conference,
 27 the board shall accept the appeal of the petitioner at the hearing.

28 SECTION 2. IC 6-1.1-15-4, AS AMENDED BY P.L.6-1997,
 29 SECTION 74, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JANUARY 1, 1999]: Sec. 4. (a) After receiving a petition for review
 31 which is filed under section 3 of this chapter, the division of appeals of
 32 the state board of tax commissioners shall conduct a hearing at its
 33 earliest opportunity. In addition, the division of appeals of the state
 34 board may assess the property in question, correcting any errors which
 35 may have been made. The division of appeals of the state board shall
 36 give notice of the date fixed for the hearing, by mail, to the taxpayer
 37 and to the appropriate township assessor, county assessor, ~~and~~ county
 38 auditor, **and the affected taxing units**. The division of appeals of the
 39 state board shall give these notices at least ten (10) days before the day
 40 fixed for the hearing. **The notice must include the appellant's name,**
 41 **address, and the assessed value for the assessment date the year**
 42 **before the appeal and the assessed value on the most recent**

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1 **assessment date.**

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

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

- 19 (1) indicated on the petition submitted under section 1(e) of this
20 chapter;
21 (2) included in the township assessor's response under section
22 1(g) of this chapter; and
23 (3) included in the county property tax assessment board of
24 appeals' findings, record, and determination under section 2.1(d)
25 of this chapter.

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

29 (d) After the hearing the division of appeals of the state board shall
30 give the petitioner, the township assessor, the county assessor, ~~and~~
31 the county auditor, **and the affected taxing units:**

- 32 (1) notice, by mail, of its final determination;
33 (2) a copy of the form completed under subsection (c); and
34 (3) notice of the procedures they must follow in order to obtain
35 court review under section 5 of this chapter.

36 (e) The division of appeals of the state board of tax commissioners
37 shall conduct a hearing within six (6) months after a petition in proper
38 form is filed with the division, excluding any time due to a delay
39 reasonably caused by the petitioner. The division of appeals shall make
40 a determination within the later of forty-five (45) days after the hearing
41 or the date set in an extension order issued by the chairman of the state
42 board of tax commissioners. However, the state board of tax

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1 commissioners may not extend the final determination date by more
 2 than one hundred eighty (180) days. Except as provided in subsection
 3 (g):

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

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

10 (g) A final determination of the division of appeals is not a final
 11 determination of the state board of tax commissioners if the state board
 12 of tax commissioners:

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

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

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

24 SECTION 3. IC 6-1.1-15-5, AS AMENDED BY P.L.6-1997,
 25 SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JANUARY 1, 1999]: Sec. 5. (a) Within fifteen (15) days after the
 27 division of appeals of the state board of tax commissioners gives notice
 28 of its final determination under section 4 of this chapter to the party or
 29 the maximum allowable time for the issuance of a determination by the
 30 division of appeals under section 4 of this chapter expires, a party to
 31 the proceeding may request a rehearing before the board. The board
 32 may conduct a rehearing and affirm or modify its final determination,
 33 giving the same notices after the rehearing as are required by section
 34 4 of this chapter. The state board of tax commissioners has thirty (30)
 35 days after receiving a petition for a rehearing to determine whether to
 36 grant a rehearing. Failure to grant a rehearing within thirty (30) days
 37 after receiving the petition shall be treated as a final determination to
 38 deny the petition. A petition for a rehearing does not toll the time in
 39 which to file a petition for judicial review unless the petition for
 40 rehearing is granted. If the state board of tax commissioners determines
 41 to rehear a final determination of the division of appeals, the state
 42 board of tax commissioners:

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1 (1) may conduct the additional hearings that the state board of tax
 2 commissioners determines necessary or review the written record
 3 of the division of appeals without additional hearings; and

4 (2) shall issue a final determination within ninety (90) days after
 5 notifying the parties that the state board of tax commissioners will
 6 rehear the determination.

7 Failure of the state board of tax commissioners to make a determination
 8 within the time allowed under subdivision (2) shall be treated as a final
 9 determination affirming the decision of the division of appeals.

10 (b) A person may appeal the final determination of the division of
 11 appeals or the state board of tax commissioners regarding the
 12 assessment of that person's tangible property. The appeal shall be taken
 13 to the tax court. Appeals may be consolidated at the request of the
 14 appellants if it can be done in the interest of justice.

15 (c) If a person desires to initiate an appeal of the state board of tax
 16 commissioners' final determination, the person shall:

17 (1) file a written notice with the state board of tax commissioners
 18 informing the board of his intention to appeal;

19 (2) file a complaint in the tax court; and

20 (3) serve the attorney general and the county assessor with a copy
 21 of the complaint.

22 (d) To initiate an appeal under this section, a person must take the
 23 action required by subsection (c) within:

24 (1) forty-five (45) days after the state board of tax commissioners
 25 gives the person notice of its final determination under
 26 IC 6-1.1-14-11 unless a rehearing is conducted under subsection
 27 (a);

28 (2) thirty (30) days after the board gives the person notice under
 29 subsection (a) of its final determination, if a rehearing is
 30 conducted under subsection (a) or the maximum time elapses for
 31 the state board of tax commissioners to make a determination
 32 under this section; or

33 (3) forty-five (45) days after the division of appeals gives notice
 34 of a final determination under section 4 of this chapter or the
 35 division fails to make a determination within the maximum time
 36 allowed under section 4 of this chapter, if a rehearing is not
 37 granted under this section.

38 (e) The failure of the state board of tax commissioners to conduct a
 39 hearing within the time period prescribed in section 4(b) of this chapter
 40 does not constitute notice to the person of a board determination.

41 (f) In a case in which the final determination of the state board of
 42 tax commissioners would result in a claim by a taxpayer with respect

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1 to a particular year for a refund that exceeds:

2 (1) eight hundred thousand dollars (\$800,000); or

3 (2) an amount equal to ten percent (10%) of the aggregate tax
4 levies of ~~all any~~ taxing units ~~unit~~ in the county for that year;

5 whichever is less, the county executive ~~may~~ **shall** take an appeal to the
6 tax court in the manner prescribed in this section ~~but only~~ upon request
7 by ~~the county assessor~~: **a majority of the affected taxing units or by**
8 **a taxing unit or group of taxing units, if the taxing unit or group of**
9 **taxing units represent at least fifty percent (50%) of the total tax**
10 **levies in the taxing district.**

11 SECTION 4. IC 6-1.1-15-9 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 9. (a) If tangible
13 property is reassessed by the state board of tax commissioners under
14 section 8 of this chapter, the owner of the property has a right to appeal
15 the board's final determination of the reassessment. In a case meeting
16 the requirements of section 5(f)(1) or 5(f)(2) of this chapter, the county
17 executive ~~also has a right to~~ **shall** appeal the board's final determination
18 of the reassessment ~~but only~~ upon request by ~~the county assessor~~: **a**
19 **majority of the affected taxing units or by a taxing unit or group of**
20 **taxing units, if the taxing unit or group of taxing units represent at**
21 **least fifty percent (50%) of the total tax levies in the taxing district.**

22 (b) An appeal under this section must be initiated in the manner
23 prescribed in section 5 of this chapter.

24 SECTION 5. IC 6-1.1-15-10, AS AMENDED BY P.L.86-1995,
25 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JANUARY 1, 1999]: Sec. 10. (a) **This section applies to a petition**
27 **for review to any board or an appeal to the tax court involving less**
28 **than fifty thousand dollars (\$50,000) in property taxes resulting**
29 **from an original assessment or an increase in an assessment.**

30 (a) (b) If a petition for review to any board or an appeal to the tax
31 court regarding an assessment or increase in assessment is pending, the
32 taxes resulting from the assessment or increase in assessment are,
33 notwithstanding the provisions of IC 6-1.1-22-9, not due until after the
34 petition for review, or the appeal, is finally adjudicated and the
35 assessment or increase in assessment is finally determined. However,
36 even though a petition for review or an appeal is pending, the taxpayer
37 shall pay taxes on the tangible property when the property tax
38 installments come due, unless the collection of the taxes is enjoined
39 pending an original tax appeal under IC 33-3-5. The amount of taxes
40 which the taxpayer is required to pay, pending the final determination
41 of the assessment or increase in assessment, shall be based on:

42 (1) the assessed value reported by the taxpayer on his personal

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1 property return if a personal property assessment, or an increase
2 in such an assessment, is involved; or

3 (2) an amount based on the immediately preceding year's
4 assessment of real property if an assessment, or increase in
5 assessment, of real property is involved.

6 ~~(b)~~ (c) If the petition for review or the appeal is not finally
7 determined by the last installment date for the taxes, the taxpayer, upon
8 showing of cause by a taxing official or at the tax court's discretion,
9 may be required to post a bond or provide other security in an amount
10 not to exceed the taxes resulting from the contested assessment or
11 increase in assessment.

12 ~~(c)~~ (d) Each county auditor shall keep separate on the tax duplicate
13 a record of that portion of the assessed value of property on which a
14 taxpayer is not required to pay taxes under subsection ~~(a)~~: (b). When
15 establishing rates and calculating state school support, the state board
16 of tax commissioners shall recognize the fact that a taxpayer is not
17 required to pay taxes under certain circumstances.

18 SECTION 6. IC 6-1.1-15-10.5, IS ADDED TO THE INDIANA
19 CODE AS A NEW SECTION TO READ AS FOLLOWS
20 [EFFECTIVE JANUARY 1, 1999]: **Sec. 10.5. (a) This section applies**
21 **to a petition for review to any board or an appeal to the tax court**
22 **involving at least fifty thousand dollars (\$50,000) in property taxes**
23 **resulting from an original assessment or an increase in an**
24 **assessment.**

25 (b) If a petition for review to any board or an appeal to the tax
26 court regarding an assessment or increase in assessment is
27 pending, the taxes resulting from the assessment or increase in
28 assessment may be paid. The county treasurer shall deposit the
29 taxes attributable to the disputed part of the assessment in an
30 interest bearing escrow account until after the petition for review,
31 or the appeal, is finally adjudicated and the assessment or increase
32 in assessment is finally determined. If it is an original assessment
33 and the disputed portion cannot be identified, the county treasurer
34 shall deposit twenty percent (20%) of the property taxes in the
35 escrow account. If it is an increase in an assessment and the
36 disputed part cannot be identified, the county treasurer shall
37 deposit all the property taxes attributable to the increase in the
38 escrow account.

39 (c) A taxing unit may not expend property taxes held in escrow
40 under this section.

41 (d) The county auditor shall keep separate on the tax duplicate
42 a record of that portion of the assessed value of property on which



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1 property taxes are held in escrow under subsection (b). When
 2 establishing rates and calculating state school support, the state
 3 board of tax commissioners shall recognize the fact that a taxing
 4 unit may not expend property taxes held in escrow under this
 5 section.

6 (e) Interest accrued to property taxes held in escrow under this
 7 section belongs to the prevailing party upon the final determination
 8 of the assessment or increase in assessment.

9 (f) If an assessment or increase in assessment is upheld upon a
 10 review by any board or an appeal to the tax court, the county
 11 treasurer shall transfer the property taxes and interest held under
 12 this section in an amount proportional to the amount of property
 13 taxes foregone by each taxing unit under this section to the fiscal
 14 officer of each taxing unit in the county.

15 (g) The taxing unit shall deposit property taxes and interest
 16 transferred under subsection (f) into the taxing unit's levy excess
 17 fund.

18 (h) The state board of tax commissioners shall adopt rules under
 19 IC 4-22-2 to implement this section.

20 SECTION 7. IC 6-1.1-15-11 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 11. (a) If a review
 22 or appeal authorized under this chapter results in a reduction of the
 23 amount of an assessment or if the state board of tax commissioners on
 24 its own motion reduces an assessment, the taxpayer is entitled to a
 25 credit in the amount of any overpayment of tax on the next successive
 26 tax installment, if any, due in that year. If, after the credit is given, a
 27 further amount is due the taxpayer, he may file a claim for the amount
 28 due. If the claim is allowed by the board of county commissioners, the
 29 county auditor shall, without an appropriation being required, pay the
 30 amount due the taxpayer. **However, if the amount due the taxpayer**
 31 **exceeds one hundred thousand dollars (\$100,000), the county**
 32 **auditor may pay the amount due in not more than four (4) annual**
 33 **installments to the extent the amount has not been deposited in an**
 34 **escrow account under section 10.5 of this chapter.** The county
 35 auditor shall charge the amount refunded to the taxpayer against the
 36 accounts of the various taxing units to which the overpayment has been
 37 paid.

38 (b) If the county auditor pays the amount due the taxpayer in
 39 annual installments under subsection (a), the taxpayer is entitled
 40 to receive with each installment the interest accrued upon the total
 41 amount due the taxpayer at six percent (6%) per annum.

42 (c) Notwithstanding subsection (a), the county auditor, the

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1 **taxing units to which the overpayment has been paid, and the**
 2 **taxpayer may agree to a mutually satisfactory payment schedule.**

3 SECTION 8. IC 6-1.1-17-1, AS AMENDED BY P.L.50-1996,
 4 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JANUARY 1, 1999]: Sec. 1. (a) On or before August 1 of each year,
 6 the county auditor shall send a certified statement, under the seal of the
 7 board of county commissioners, to the fiscal officer of each political
 8 subdivision of the county and the state board of tax commissioners. The
 9 statement shall contain:

10 (1) information concerning the assessed valuation in the political
 11 subdivision for the next calendar year;

12 (2) an estimate of the taxes to be distributed to the political
 13 subdivision during the last six (6) months of the current calendar
 14 year;

15 (3) the current assessed valuation as shown on the abstract of
 16 charges;

17 **(4) the appellant's name, address, and the assessed value for**
 18 **the assessment date the year before the appeal and the**
 19 **assessed value on the most recent assessment date for each**
 20 **petition for review filed with any board or an appeal to the**
 21 **tax court for petitions and appeals as of July 15;**

22 ~~(4)~~ (5) the average growth in assessed valuation in the political
 23 subdivision over the preceding three (3) budget years, excluding
 24 years in which a general reassessment occurs, determined
 25 according to procedures established by the state board of tax
 26 commissioners; and

27 ~~(5)~~ (6) any other information at the disposal of the county auditor
 28 that might affect the assessed value used in the budget adoption
 29 process.

30 (b) The estimate of taxes to be distributed shall be based on:

31 (1) the abstract of taxes levied and collectible for the current
 32 calendar year, less any taxes previously distributed for the
 33 calendar year; and

34 (2) any other information at the disposal of the county auditor
 35 which might affect the estimate.

36 (c) The fiscal officer of each political subdivision shall present the
 37 county auditor's statement to the proper officers of the political
 38 subdivision.

39 SECTION 9. IC 6-1.1-17-2.5, IS ADDED TO THE INDIANA
 40 CODE AS A NEW SECTION TO READ AS FOLLOWS
 41 [EFFECTIVE JANUARY 1, 1999]: **Sec. 2.5. The proper officers of**
 42 **a political subdivision shall exclude appealed assessed value when**

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1 **formulating the political subdivision's estimated budget and its**
2 **proposed tax rate and tax levy for the ensuing budget year. The**
3 **amount to be excluded is the difference in the assessed value for the**
4 **assessment date the year before the assessment appeal and the**
5 **assessed value on the most recent assessment date as certified by**
6 **the county auditor under IC 6-1.1-17-1.**

7 SECTION 10. [EFFECTIVE JANUARY 1, 1999] IC 6-1.1-15-1,
8 IC 6-1.1-15-4, IC 6-1.1-15-5, IC 6-1.1-15-9, IC 6-1.1-15-10,
9 IC 6-1.1-15-11, and IC 6-1.1-17-1, all as amended by this act, and
10 IC 6-1.1-15-10.5 and IC 6-1.1-17-2.5, both as added by this act,
11 apply to property taxes first due and payable after December 31,
12 1998.

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