

HOUSE BILL No. 1991

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-6; IC 33-3-5-14; IC 33-3-5-15.

Synopsis: Appeals of tax cases. Provides standards for the certification of a record of the proceedings before the state board of tax commissioners to the tax court. Specifies procedures for cases in the tax court. Provides that appeals from the tax court may be made to the court of appeals.

Effective: July 1, 1999.

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January 27, 1999, read first time and referred to Committee on Judiciary.

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First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

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HOUSE BILL No. 1991



A BILL FOR AN ACT to amend the Indiana Code concerning courts and court officers.

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

1 SECTION 1. IC 6-1.1-15-6 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. **(a) As used in this**
3 **section, "papers" includes all notices, petitions, motions,**
4 **photographs, and other written documents.**

5 **(b) If an appeal is initiated by a person under section 5 of this**
6 **chapter, the secretary of the state board of tax commissioners shall**
7 **prepare a certified transcript record of the proceedings related to the**
8 **appeal. However, the transcript shall not include the evidence compiled**
9 **by the board with respect to the proceedings. The secretary of the board**
10 **shall transmit the transcript to the clerk of the court designated by the**
11 **appellant.**

12 **(c) The record prepared under subsection (b) consists of the**
13 **following:**

14 **(1) Copies of all papers submitted to the state board of tax**
15 **commissioners during the course of the proceedings and**
16 **copies of all papers provided to the parties by the state board**
17 **of tax commissioners.**



1 (2) The transcript of the evidence and proceedings at the
2 administrative hearing conducted by the division of appeals
3 of the state board of tax commissioners.

4 (3) Copies of all exhibits and physical objects provided to the
5 division of appeals of the state board of tax commissioners
6 during the course of the administrative hearing conducted by
7 the division of appeals. Copies of the exhibits that, because of
8 their nature, are not incorporated into the record must be
9 kept by the state board of tax commissioners until the appeal
10 is terminated. However, this evidence must be briefly named
11 and identified in the transcript of the evidence and
12 proceedings.

13 (d) If a report of all or part of the evidence or proceedings at the
14 hearing conducted by the state board of tax commissioners was not
15 made, or if a transcript is unavailable, a party to the appeal
16 initiated under section 5 of this chapter may prepare a statement
17 of the evidence or proceedings. The statement must be submitted
18 to the tax court and must also be served on all other parties who
19 may then serve objections or prepare amendments to the statement
20 within ten (10) days after service is made.

21 SECTION 2. IC 33-3-5-14 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 14. (a) With respect to
23 determinations as to whether any issues or evidence may be heard in an
24 original tax appeal that:

25 (1) arises in an initial appeal of a final determination made by
26 the department of state revenue; and

27 (2) was not heard in the administrative hearing or proceeding;
28 the tax court is governed by the law that applied before the creation of
29 the tax court to appeals to trial courts of final determinations made by
30 the department of state revenue. ~~and~~

31 (b) With respect to determinations as to whether any issues or
32 evidence may be heard in an original tax appeal that arises in an
33 initial appeal of a final determination made by the state board of tax
34 commissioners, the tax court is governed by the provisions of
35 IC 4-21.5-5 (excluding IC 4-21.5-5-3) and, to the extent consistent
36 with IC 4-21.5-5 (excluding IC 4-21.5-5-3) the law that applied
37 before the creation of the tax court to appeals to trial courts of
38 final determinations made by the state board of tax commissioners.

39 SECTION 3. IC 33-3-5-15 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 15. (a) The tax court
41 shall render its decisions in writing.

42 (b) A decision of the tax court remanding the matter of assessment

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1 of property under IC 6-1.1-15-8 to the state board of tax commissioners
 2 shall specify the issues on remand on which the state board of tax
 3 commissioners is to act.

4 (c) The decisions of the tax court may be appealed ~~directly~~ to the
 5 **supreme court of appeals.**

6 SECTION 4. [EFFECTIVE JULY 1, 1999] (a) **IC 33-3-5-14 and**
 7 **IC 33-3-5-15, both as amended by this act, apply to the following:**

8 (1) **Cases initiated in the tax court after June 30, 1999.**

9 (2) **Cases pending in the tax court on July 1, 1999.**

10 (3) **Cases transferred from the supreme court to the court of**
 11 **appeals under subsection (b).**

12 (4) **Cases remanded from the court of appeals or the supreme**
 13 **court to the tax court or the state board of tax commissioners**
 14 **after June 30, 1999.**

15 (b) **The supreme court may provide for the transfer to the court**
 16 **of appeals of some or all of the cases appealed from the tax court**
 17 **to the supreme court under IC 33-3-5-15 (as in effect before July**
 18 **1, 1999) and pending before the supreme court on July 1, 1999.**

19 (c) **IC 6-1.1-15-6, as amended by this act, applies to the**
 20 **following:**

21 (1) **Proceedings initiated before the state board of tax**
 22 **commissioners after June 30, 1999.**

23 (2) **Proceedings pending before the state board of tax**
 24 **commissioners on July 1, 1999, in which a final determination**
 25 **was not entered before July 1, 1999.**

26 (3) **Proceedings remanded to the state board of tax**
 27 **commissioners from the tax court, the court of appeals, or the**
 28 **supreme court after June 30, 1999.**

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