
SENATE BILL No. 410

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Property tax appeals and returns. Provides that a taxpayer may claim on an amended personal property tax return any adjustment or exemption that would have been allowable under any statute or rule if the adjustment or exemption had been claimed on the original personal property tax return. Provides that a petition for correction of error may be filed by a taxpayer, an elected assessing official, or a county auditor. Provides that the petition must be filed with the county assessor. Provides that the state board of tax commissioners may not adopt a rule that: (1) restricts the ability of a representative to practice before the property tax assessment board of appeals, the state board of tax commissioners, or the division of appeals of the state board of tax commissioners based on the fact that the representative is not an attorney; or (2) restricts the admissibility of the testimony of a representative or other witness based upon the manner in which the representative or other witness is compensated.

Effective: July 1, 2000.

Kenley

January 10, 2000, read first time and referred to Committee on Finance.

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Introduced

Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

SENATE BILL No. 410

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 6-1.1-3-7.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 7.5. (a) A taxpayer may
3 file an amended personal property tax return, in conformity with the
4 rules adopted by the state board of tax commissioners, not more than
5 six (6) months after the later of the following:
- 6 (1) The filing date for the original personal property tax return, if
7 the taxpayer is not granted an extension in which to file under
8 section 7 of this chapter.
 - 9 (2) The extension date for the original personal property tax
10 return, if the taxpayer is granted an extension under section 7 of
11 this chapter.
- 12 (b) A tax adjustment related to an amended personal property tax
13 return shall be made in conformity with rules adopted under IC 4-22-2
14 by the state board of tax commissioners.
- 15 (c) **A taxpayer may claim on an amended personal property tax**
16 **return any adjustment or exemption that would have been**
17 **allowable under any statute or rule adopted by the state board of**

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1 **tax commissioners if the adjustment or exemption had been**
 2 **claimed on the original personal property tax return.**

3 SECTION 2. IC 6-1.1-15-12 IS AMENDED TO READ AS
 4 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 12. (a) Subject to the
 5 limitations contained in subsections (c) and (d), a county auditor shall
 6 correct errors which are discovered in the tax duplicate for any one (1)
 7 or more of the following reasons:

- 8 (1) The description of the real property was in error.
 9 (2) The assessment was against the wrong person.
 10 (3) Taxes on the same property were charged more than one (1)
 11 time in the same year.
 12 (4) There was a mathematical error in computing the taxes or
 13 penalties on the taxes.
 14 (5) There was an error in carrying delinquent taxes forward from
 15 one (1) tax duplicate to another.
 16 (6) The taxes, as a matter of law, were illegal.
 17 (7) There was a mathematical error in computing an assessment.
 18 (8) Through an error of omission by any state or county officer the
 19 taxpayer was not given credit for an exemption or deduction
 20 permitted by law.

21 **A petition for correction of an error described in this subsection**
 22 **may be filed at any time by a taxpayer, an elected assessing official,**
 23 **or a county auditor. The petition must be filed with the county**
 24 **assessor of the county in which the property that is the subject of**
 25 **the petition is located. The county assessor shall record the petition**
 26 **in an appeal log and transmit copies of the petition to the**
 27 **appropriate township assessor and the county auditor for signature**
 28 **after their respective action. If a petition for correction of error is**
 29 **filed by an assessing official or a county auditor, the official filing**
 30 **the petition shall give written notice of the filing under**
 31 **IC 6-1.1-3-20 or IC 6-1.1-4-22. The notice must contain a general**
 32 **description of the property and the petition that was filed and must**
 33 **briefly describe the taxpayer's right to file a petition for review**
 34 **with the county property tax board of appeals. An elected assessing**
 35 **official or a county auditor may not file a petition for correction of**
 36 **error after the time within which the property may be assessed or**
 37 **the assessed value of the property may be increased under**
 38 **IC 6-1.1-9-3 or IC 6-1.1-9-4.**

39 (b) The county auditor shall correct an error described under
 40 subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when ~~he~~ **the county**
 41 **auditor** finds that the error exists, **regardless of whether a petition**
 42 **for correction of error has been filed under subsection (a).**



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

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

- 10 (1) The township assessor.
 11 (2) The county auditor.
 12 (3) The county assessor.

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

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

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

31 SECTION 3. IC 6-1.1-31-11 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 11. (a) The state board
 33 of tax commissioners shall adopt rules under IC 4-22-2 to govern the
 34 practice of representatives in proceedings before the property tax
 35 assessment board of appeals and the state board of tax commissioners
 36 under IC 6-1.1-15.

37 (b) A rule adopted under subsection (a) may not:

- 38 (1) restrict the ability of a representative to practice before
 39 the property tax assessment board of appeals, the state board
 40 of tax commissioners, or the division of appeals of the state
 41 board of tax commissioners based on the fact that the
 42 representative is not an attorney admitted to the Indiana bar;

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1 **or**
2 **(2) restrict the admissibility of the written or oral testimony**
3 **of a representative or other witness based upon the manner in**
4 **which the representative or other witness is compensated.**
5 **(c) This subsection applies to a petition that is filed with the**
6 **property tax assessment board of appeals, the state board of tax**
7 **commissioners, or the division of appeals of the state board of tax**
8 **commissioners before the adoption of a rule under subsection (a)**
9 **that establishes new standards for:**
10 **(1) the presentation of evidence or testimony; or**
11 **(2) the practice of representatives.**
12 **The property tax assessment board of appeals, the state board of**
13 **tax commissioners, or the division of appeals of the state board of**
14 **tax commissioners may not dismiss or otherwise deny the petition**
15 **solely for failure to comply with the new rule without providing the**
16 **petitioner an opportunity to present evidence, testimony, or**
17 **representation in compliance with the new rule.**

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