
SENATE BILL No. 507

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-10-13; IC 4-21.5-2-4; IC 4-22-2.5-1; IC 5-14-1.5-5; IC 6-1.1; IC 6-1.5; IC 8-3-1-4; IC 33-3-5.

Synopsis: Creates state agency to hear property tax appeals. Establishes the Indiana board of tax review. Provides that the Indiana board hears: (1) appeals from determinations of county property tax assessment boards of appeals; and (2) appeals from determinations of the state board of tax commissioners. Provides that determinations of the Indiana board are appealable to the Indiana tax court. Establishes the organization of the Indiana board, including the requirements for a division of appeals and a division of data analysis. Specifies the duties and procedures of the Indiana board. Directs the Indiana board to compute school assessment ratios. Authorizes the Indiana board to order special reassessments. Provides for annual withholding by the state of distributions of property tax replacement credit and homestead credit revenue for a county's reassessment fund until submission by the county of data relating to tax assessments, exemptions, deductions, and credits if the data is not submitted in a timely manner. Requires the state board of tax commissioners to establish a personal property audit division, a budget division, and an assessment division and specifies the responsibilities of those divisions. Eliminates the division of appeals and the division of tax review of the state board of tax commissioners. Requires the state board to conduct annual personal property assessment audits. Provides that payment of an appraisal contractor by a county is conditioned on the contractor providing real property assessment and property characteristic data to the state. Provides that rules of the state board of tax commissioners and the Indiana board of tax review may not: (1) restrict ability to practice before the agency to attorneys; or (2) restrict admissibility of evidence to the agency based on the manner in which the taxpayer's representative or other witness is compensated.

Effective: July 1, 2001.

Mills

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. 507

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 4-10-13-5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. (a) The ~~state~~ **Indiana**
3 board of tax ~~commissioners~~ **review** shall prepare and publish each year
4 the following report which must contain the following property tax data
5 by counties or by appropriate taxing jurisdictions:
6 (1) The tax rates of the various taxing jurisdictions.
7 (2) An abstract of taxable real property including a recital of the
8 number of parcels and the gross assessed valuation of nonfarm
9 residential property including improvements thereon, the number
10 of parcels and the gross assessed valuation of commercial and
11 industrial real property, including improvements thereon, the
12 number of parcels and the gross assessed valuation of unimproved
13 real property, the number of parcels and the gross assessed
14 valuation of agricultural acreage including improvements thereon,
15 and the total amount of the gross assessed valuation of real estate
16 and the total assessed valuation of improvements thereon. The
17 abstract shall also include a recital of the total amount of net



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- 1 valuation of real property.
- 2 (3) The total assessed valuation of personal property belonging to
- 3 steam and electric railways and to public utilities.
- 4 (4) The total number of taxpayers and the total assessed valuation
- 5 of household goods and personal effects, excluding boats subject
- 6 to the boat excise tax under IC 6-6-11.
- 7 (5) The total number of units assessed and the assessed valuation
- 8 of each of the following items of personal property:
- 9 (A) Privately owned, noncommercial passenger cars.
- 10 (B) Commercial passenger cars.
- 11 (C) Trucks and tractors.
- 12 (D) Motorcycles.
- 13 (E) Buses.
- 14 (F) Mobile homes.
- 15 (G) Boats.
- 16 (H) Airplanes.
- 17 (I) Farm machinery.
- 18 (J) Livestock.
- 19 (K) Crops.
- 20 (6) The total number of taxpayers and the total valuation of
- 21 inventories and other personal property belonging to retail
- 22 establishments, wholesale establishments, manufacturing
- 23 establishments, and commercial establishments.
- 24 (b) The **state Indiana** board of tax ~~commissioners~~ **review** is hereby
- 25 authorized to prescribe and promulgate the forms as are necessary for
- 26 the obtaining of such information from local assessing officials. The
- 27 local assessing officials are directed to comply with this section.
- 28 SECTION 2. IC 4-10-13-7 IS AMENDED TO READ AS
- 29 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 7. (a) The manner of
- 30 publication of any of the reports as herein required shall be prescribed
- 31 by the state budget committee, and the cost of publication shall be paid
- 32 from funds appropriated to such state agencies and allocated by the
- 33 state budget committee to such agencies for such purpose.
- 34 (b) A copy of such reports shall be presented to the governor, the
- 35 **state Indiana** board of tax ~~commissioners~~ **review**, the state budget
- 36 committee, the commission on state tax and financing policy, the
- 37 Indiana legislative advisory commission, and to any other state agency
- 38 that may request a copy of such reports.
- 39 SECTION 3. IC 4-21.5-2-4 IS AMENDED TO READ AS
- 40 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 4. (a) This article does
- 41 not apply to any of the following agencies:
- 42 (1) The governor.

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- 1 (2) The state board of accounts.
- 2 (3) The state educational institutions (as defined by
- 3 IC 20-12-0.5-1).
- 4 (4) The department of workforce development.
- 5 (5) The unemployment insurance review board of the department
- 6 of workforce development.
- 7 (6) The worker's compensation board.
- 8 (7) The military officers or boards.
- 9 (8) The Indiana utility regulatory commission.
- 10 (9) The department of state revenue (excluding an agency action
- 11 related to the licensure of private employment agencies).
- 12 (10) The state board of tax commissioners.

13 **(11) The Indiana board of tax review.**

14 (b) This article does not apply to action related to railroad rate and
 15 tariff regulation by the Indiana department of transportation.

16 SECTION 4. IC 4-22-2.5-1 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 1. This chapter does not
 18 apply to the following:

- 19 (1) Rules adopted by the department of state revenue.
- 20 (2) Rules adopted by the state board of tax commissioners **or the**
- 21 **Indiana board of tax review.**
- 22 (3) Rules adopted under IC 13-14-9 by the department of
- 23 environmental management or a board that has rulemaking
- 24 authority under IC 13.
- 25 (4) A rule that incorporates a federal regulation by reference or
- 26 adopts under a federal mandate a federal regulation in its entirety
- 27 without substantive additions.

28 SECTION 5. IC 5-14-1.5-5, AS AMENDED BY P.L.251-1999,
 29 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2001]: Sec. 5. (a) Public notice of the date, time, and place of
 31 any meetings, executive sessions, or of any rescheduled or reconvened
 32 meeting, shall be given at least forty-eight (48) hours (excluding
 33 Saturdays, Sundays, and legal holidays) before the meeting. This
 34 requirement does not apply to reconvened meetings (not including
 35 executive sessions) where announcement of the date, time, and place
 36 of the reconvened meeting is made at the original meeting and recorded
 37 in the memoranda and minutes thereof, and there is no change in the
 38 agenda.

39 (b) Public notice shall be given by the governing body of a public
 40 agency by:

- 41 (1) posting a copy of the notice at the principal office of the
- 42 public agency holding the meeting or, if no such office exists, at

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1 the building where the meeting is to be held; and

2 (2) depositing in the United States mail with postage prepaid or
 3 by delivering notice to all news media which deliver by January
 4 1 an annual written request for such notices for the next
 5 succeeding calendar year to the governing body of the public
 6 agency. If a governing body comes into existence after January 1,
 7 it shall comply with this subdivision upon receipt of a written
 8 request for notice.

9 In addition, a state agency (as defined in IC 4-13-1-1) shall provide
 10 electronic access to the notice through the computer gateway
 11 administered by the intelnet commission under IC 5-21-2.

12 (c) Notice of regular meetings need be given only once each year,
 13 except that an additional notice shall be given where the date, time, or
 14 place of a regular meeting or meetings is changed. This subsection does
 15 not apply to executive sessions.

16 (d) If a meeting is called to deal with an emergency involving actual
 17 or threatened injury to person or property, or actual or threatened
 18 disruption of the governmental activity under the jurisdiction of the
 19 public agency by any event, then the time requirements of notice under
 20 this section shall not apply, but:

21 (1) news media which have requested notice of meetings must be
 22 given the same notice as is given to the members of the governing
 23 body; and

24 (2) the public must be notified by posting a copy of the notice
 25 according to this section.

26 (e) This section shall not apply where notice by publication is
 27 required by statute, ordinance, rule, or regulation.

28 (f) This section shall not apply to:

29 (1) the state board of tax commissioners, **the Indiana board of**
 30 **tax review**, or any other governing body which meets in
 31 continuous session, except that this section applies to meetings of
 32 these governing bodies which are required by or held pursuant to
 33 statute, ordinance, rule, or regulation; or

34 (2) the executive of a county or the legislative body of a town if
 35 the meetings are held solely to receive information or
 36 recommendations in order to carry out administrative functions,
 37 to carry out administrative functions, or confer with staff
 38 members on matters relating to the internal management of the
 39 unit. "Administrative functions" do not include the awarding of
 40 contracts, the entering into contracts, or any other action creating
 41 an obligation or otherwise binding a county or town.

42 (g) This section does not apply to the general assembly.

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1 (h) Notice has not been given in accordance with this section if a
 2 governing body of a public agency convenes a meeting at a time so
 3 unreasonably departing from the time stated in its public notice that the
 4 public is misled or substantially deprived of the opportunity to attend,
 5 observe, and record the meeting.

6 SECTION 6. IC 6-1.1-4-17 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 17. (a) Subject to the
 8 approval of the **state Indiana** board of tax ~~commissioners~~ **review** and
 9 the requirements of section 18(a) of this chapter, a:

10 (1) township assessor; or

11 (2) group consisting of the county assessor and the township
 12 assessors in a county;

13 may employ professional appraisers as technical advisors.

14 (b) After notice to the county assessor and all township assessors in
 15 the county, a majority of the assessors authorized to vote under this
 16 subsection may vote to:

17 (1) employ a professional appraiser to act as a technical advisor
 18 in the county during a general reassessment period;

19 (2) appoint an assessor or a group of assessors to:

20 (A) enter into and administer the contract with a professional
 21 appraiser employed under this section; and

22 (B) oversee the work of a professional appraiser employed
 23 under this section.

24 Each township assessor and the county assessor has one (1) vote. A
 25 decision by a majority of the persons authorized to vote is binding on
 26 the county assessor and all township assessors in the county. Subject
 27 to the limitations contained in section 18(a) of this chapter, the assessor
 28 or assessors appointed under subdivision (2) may contract with a
 29 professional appraiser employed under this section to supply technical
 30 advice during a general reassessment period for all townships in the
 31 county. A proportionate part of the appropriation to all townships for
 32 assessing purposes shall be used to pay for the technical advice.

33 (c) As used in this chapter, "professional appraiser" means an
 34 individual or firm that is certified under IC 6-1.1-31.7.

35 SECTION 7. IC 6-1.1-4-18 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 18. (a) A township
 37 assessor, a group of township assessors, or the county assessor may not
 38 utilize the services of a professional appraiser for assessment or
 39 reassessment purposes without a written contract. The contract used
 40 must be either a standard contract developed by the **state Indiana**
 41 board of tax ~~commissioners~~ **review** or a contract which has been
 42 specifically approved by the **state Indiana** board of tax ~~commissioners~~



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1 review. The Indiana board of tax review is a party to a contract
 2 under this section. As a party to the contract, the Indiana board of
 3 tax review shall ensure that:

4 (1) the contract includes all of the provisions required under
 5 section 19(b) of this chapter; and

6 (2) the contract adequately provides for the creation and
 7 transmission of real property assessment data in the form
 8 required by the Indiana board of tax review for inclusion in
 9 the Indiana board of tax review's data base under IC 6-1.5-6.

10 (b) No contract shall be made with any professional appraiser to act
 11 as technical advisor in the assessment of property, before the giving of
 12 notice and the receiving of bids from anyone desiring to furnish this
 13 service. Notice of the time and place for receiving bids for the contract
 14 shall be given by publication by one (1) insertion in two (2) newspapers
 15 of general circulation published in the county and representing each of
 16 the two (2) leading political parties in the county; or if only one (1)
 17 newspaper is there published, notice in that one (1) newspaper is
 18 sufficient to comply with the requirements of this subsection. The
 19 contract shall be awarded to the lowest and best bidder who meets all
 20 requirements under law for entering a contract to serve as technical
 21 advisor in the assessment of property. However, any and all bids may
 22 be rejected, and new bids may be asked.

23 (b) (c) The county council of each county shall appropriate the
 24 funds needed to meet the obligations created by a professional
 25 appraisal services contract which is entered into under this chapter.

26 SECTION 8. IC 6-1.1-4-19 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 19. (a) The ~~state~~
 28 **Indiana** board of tax ~~commissioners review~~ shall develop a standard
 29 contract, or standard provisions for contracts, to be used in securing
 30 professional appraising services.

31 (b) The standard contract, or contract provisions, shall contain:

32 (1) a fixed date by which the professional appraiser or appraisal
 33 firm shall have completed all responsibilities under the contract;

34 (2) a penalty clause under which the amount to be paid for
 35 appraisal services is decreased for failure to complete specified
 36 services within the specified time;

37 (3) a provision requiring the appraiser, or appraisal firm, to make
 38 periodic reports to the township assessors involved;

39 (4) a provision stipulating the manner in which, and the time
 40 intervals at which, the periodic reports referred to in clause (3) of
 41 this subsection are to be made; ~~and~~

42 (5) a precise stipulation of what service or services are to be



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1 provided and what class or classes of property are to be appraised;
 2 **and**
 3 **(6) a provision stipulating that payment for appraisal services**
 4 **will be made under the contract only if the appraiser or**
 5 **appraisal firm submits, within thirty (30) days after the data**
 6 **is determined, complete parcel characteristics and parcel**
 7 **assessment data to the Indiana board of tax review in a**
 8 **manner and format acceptable to the Indiana board of tax**
 9 **review.**

10 The ~~state~~ **Indiana** board of tax ~~commissioners review~~ may devise other
 11 necessary provisions for the contracts in order to give effect to the
 12 provisions of this chapter.

13 (c) In order to comply with the duties assigned to it by this section,
 14 the ~~state~~ **Indiana** board of tax ~~commissioners review~~ may develop:

- 15 (1) one (1) or more model contracts;
- 16 (2) one (1) contract with alternate provisions; or
- 17 (3) any combination of clauses (1) and (2) of this subsection.

18 The board may approve special contract language in order to meet any
 19 unusual situations.

20 SECTION 9. IC 6-1.1-4-25 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 25. (a) Each township
 22 assessor shall keep his reassessment data and records current by
 23 securing the necessary field data and by making changes in the
 24 assessed value of real property as changes occur in the use of the real
 25 property. His records shall at all times show the assessed value of real
 26 property in accordance with the provisions of this chapter. The
 27 township assessor shall ensure that the county assessor has full access
 28 to the assessment records maintained by the township assessor.

29 **(b) The county assessor shall maintain an electronic data file of**
 30 **the parcel characteristics and parcel assessments of all parcels in**
 31 **the county that is in the form required by the Indiana board of tax**
 32 **review for transmission of the data for inclusion in the data base of**
 33 **the Indiana board of tax review under IC 6-1.5-6.**

34 SECTION 10. IC 6-1.1-8-30 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 30. (a) If a public
 36 utility company files its objections to the state board of tax
 37 commissioners' tentative assessment of the company's distributable
 38 property in the manner prescribed in section 28 of this chapter, the
 39 company may appeal the board's final assessment of that property to the
 40 ~~tax court~~ **Indiana board of tax review**. However, the company must
 41 initiate the appeal within twenty (20) days after the date of the notice
 42 of the board's final assessment.



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1 **(b) If a person desires to initiate an appeal of the Indiana board**
 2 **of tax review's final determination, the person must do all of the**
 3 **following not more than twenty (20) days after the Indiana board**
 4 **of tax review gives the person notice of the final determination:**

5 **(1) File a written notice with the Indiana board of tax review**
 6 **informing the board of the person's intention to appeal.**

7 **(2) File a complaint in the tax court.**

8 **(3) Serve a copy of the complaint with:**

9 **(A) the attorney general; and**

10 **(B) the county auditor of each county in which the public**
 11 **utility company's distributable property is located.**

12 SECTION 11. IC 6-1.1-8-31 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 31. When a public
 14 utility company initiates an appeal **to the tax court** under section 30 of
 15 this chapter, the tax court shall:

16 (1) try the case without a jury;

17 (2) give preference to the case to insure a prompt trial;

18 (3) review the ~~state~~ **Indiana** board of tax ~~commissioners' review's~~
 19 final assessment of the company's distributable property;

20 (4) presume the findings of the ~~state~~ **Indiana** board of tax
 21 ~~commissioners review~~ are correct; and

22 (5) order the ~~state~~ **Indiana** board of tax ~~commissioners review~~ to
 23 file certified copies of the board's records related to the
 24 assessment if the company asks the court to issue such an order.

25 SECTION 12. IC 6-1.1-8-32 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 32. When a public
 27 utility company initiates an appeal **to the tax court** under section 30 of
 28 this chapter, the tax court may set aside the ~~state~~ **Indiana** board of tax
 29 ~~commissioners' review's~~ final assessment and refer the matter to the
 30 **Indiana** board with instructions to make another assessment if:

31 (1) the company shows that the **Indiana** board's final assessment,
 32 or the **Indiana** board's apportionment and distribution of the final
 33 assessment, is clearly incorrect because the **Indiana** board
 34 violated the law or committed fraud; or

35 (2) the company shows that the **Indiana** board's final assessment
 36 is not supported by substantial evidence.

37 SECTION 13. IC 6-1.1-11-7 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 7. (a) The county
 39 property tax assessment board of appeals, after careful examination,
 40 shall approve or disapprove each exemption application and shall note
 41 its action on the application.

42 (b) If the county property tax assessment board of appeals approves

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1 the exemption, in whole or part, the county auditor shall note the
 2 board's action on the tax duplicate. The county auditor's notation is
 3 notice to the county treasurer that the exempt property shall not be
 4 taxed for the current year unless otherwise ordered by the state board
 5 of tax commissioners.

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

12 SECTION 14. IC 6-1.1-12-35 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 35. (a) Except as
 14 provided in section 36 of this chapter, a person who desires to claim the
 15 deduction provided by section 31, 33, or 34 of this chapter must file a
 16 certified statement in duplicate, on forms prescribed by the state board
 17 of tax commissioners, and proof of certification under subsection (b)
 18 with the auditor of the county in which the property for which the
 19 deduction is claimed is subject to assessment. Except as provided in
 20 subsection (e), with respect to property that is not assessed under
 21 IC 6-1.1-7, the person must file the statement between March 1 and
 22 May 10, inclusive, of the assessment year. The person must file the
 23 statement in each year for which he desires to obtain the deduction.
 24 With respect to a property which is assessed under IC 6-1.1-7, the
 25 person must file the statement between January 15 and March 31,
 26 inclusive, of each year for which he desires to obtain the deduction.
 27 The statement may be filed in person or by mail. If mailed, the mailing
 28 must be postmarked on or before the last day for filing. On verification
 29 of the statement by the assessor of the township in which the property
 30 for which the deduction is claimed is subject to assessment, the county
 31 auditor shall allow the deduction.

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

40 (c) If the department of environmental management receives an
 41 application for certification before April 10 of the assessment year, the
 42 department shall determine whether the system or device qualifies for



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1 a deduction before May 10 of the assessment year. If the department
 2 fails to make a determination under this subsection before May 10 of
 3 the assessment year, the system or device is considered certified.

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

9 (e) A person who timely files a personal property return under
 10 IC 6-1.1-3-7(a) for an assessment year and who desires to claim the
 11 deduction provided in section 31 of this chapter for property that is not
 12 assessed under IC 6-1.1-7 must file the statement described in
 13 subsection (a) between March 1 and May 15, inclusive, of that year. A
 14 person who obtains a filing extension under IC 6-1.1-3-7(b) for an
 15 assessment year must file the application between March 1 and June
 16 14, inclusive, of that year.

17 SECTION 15. IC 6-1.1-12.1-5.5, AS AMENDED BY P.L.4-2000,
 18 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2001]: Sec. 5.5. (a) A person that desires to obtain the
 20 deduction provided by section 4.5 of this chapter must file a certified
 21 deduction application on forms prescribed by the state board of tax
 22 commissioners with:

- 23 (1) the auditor of the county in which the new manufacturing
 24 equipment or new research and development equipment, or both,
 25 is located; and
- 26 (2) the state board of tax commissioners.

27 A person that timely files a personal property return under
 28 IC 6-1.1-3-7(a) for the year in which the new manufacturing equipment
 29 or new research and development equipment, or both, is installed must
 30 file the application between March 1 and May 15 of that year. A person
 31 that obtains a filing extension under IC 6-1.1-3-7(b) for the year in
 32 which the new manufacturing equipment or new research and
 33 development equipment, or both, is installed must file the application
 34 between March 1 and June 14 of that year.

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

- 37 (1) The name of the owner of the new manufacturing equipment
 38 or new research and development equipment, or both.
- 39 (2) A description of the new manufacturing equipment or new
 40 research and development equipment, or both.
- 41 (3) Proof of the date the new manufacturing equipment or new
 42 research and development equipment, or both, was installed.



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- 1 (4) The amount of the deduction claimed for the first year of the
2 deduction.
- 3 (c) This subsection applies to a deduction application with respect
4 to new manufacturing equipment or new research and development
5 equipment, or both, for which a statement of benefits was initially
6 approved after April 30, 1991. If a determination about the number of
7 years the deduction is allowed has not been made in the resolution
8 adopted under section 2.5 of this chapter, the county auditor shall send
9 a copy of the deduction application to the designating body and the
10 designating body shall adopt a resolution under section 4.5(h)(2) of this
11 chapter.
- 12 (d) A deduction application must be filed under this section in the
13 year in which the new manufacturing equipment or new research and
14 development equipment, or both, is installed and in each of the
15 immediately succeeding years the deduction is allowed.
- 16 (e) The state board of tax commissioners shall review and verify the
17 correctness of each deduction application and shall notify the county
18 auditor of the county in which the property is located that the deduction
19 application is approved or denied or that the amount of the deduction
20 is altered. Upon notification of approval of the deduction application
21 or of alteration of the amount of the deduction, the county auditor shall
22 make the deduction. The county auditor shall notify the county property
23 tax assessment board of appeals of all deductions approved under this
24 section.
- 25 (f) If the ownership of new manufacturing equipment or new
26 research and development equipment, or both, changes, the deduction
27 provided under section 4.5 of this chapter continues to apply to that
28 equipment if the new owner:
- 29 (1) continues to use the equipment in compliance with any
30 standards established under section 2(g) of this chapter; and
31 (2) files the deduction applications required by this section.
- 32 (g) The amount of the deduction is the percentage under section 4.5
33 of this chapter that would have applied if the ownership of the property
34 had not changed multiplied by the assessed value of the equipment for
35 the year the deduction is claimed by the new owner.
- 36 (h) If a person desires to initiate an appeal of the state board of tax
37 commissioners' final determination, the person must ~~do all of the~~
38 **following file a petition with the Indiana board of tax review** not
39 more than forty-five (45) days after the state board of tax
40 commissioners gives the person notice of the final determination.
- 41 ~~(1) File a written notice with the state board of tax commissioners~~
42 ~~informing the board of the person's intention to appeal.~~

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- 1 (2) File a complaint in the tax court.
- 2 (3) Serve the attorney general and the county auditor with a copy
- 3 of the complaint.
- 4 **(i) If a person desires to initiate an appeal of the Indiana board**
- 5 **of tax review's final determination, the person must do all of the**
- 6 **following not more than forty-five (45) days after the Indiana**
- 7 **board of tax review gives the person notice of the final**
- 8 **determination:**
- 9 (1) File a written notice with the Indiana board of tax review
- 10 informing the board of the person's intention to appeal.
- 11 (2) File a complaint in the tax court.
- 12 (3) Serve the attorney general and the county auditor with a
- 13 copy of the complaint.
- 14 SECTION 16. IC 6-1.1-15-3 IS AMENDED TO READ AS
- 15 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3. (a) A taxpayer may
- 16 obtain a review by the ~~state~~ **Indiana** board of tax ~~commissioners~~
- 17 **review** of a county property tax assessment board of appeals action
- 18 with respect to the assessment of that taxpayer's tangible property if the
- 19 county property tax assessment board of appeals' action requires the
- 20 giving of notice to the taxpayer. At the time that notice is given to the
- 21 taxpayer, he shall also be informed in writing of:
- 22 (1) his opportunity for review under this section; and
- 23 (2) the procedures he must follow in order to obtain review under
- 24 this section.
- 25 (b) A township assessor or a member of a county property tax
- 26 assessment board of appeals may obtain a review by the ~~state~~ **Indiana**
- 27 board of tax ~~commissioners~~ **review** of any assessment which he has
- 28 made, upon which he has passed, or which has been made over his
- 29 protest.
- 30 (c) In order to obtain a review by the ~~state~~ **Indiana** board of tax
- 31 ~~commissioners~~ **review** under this section, the party must file a petition
- 32 for review with the appropriate county assessor within thirty (30) days
- 33 after the notice of the county property tax assessment board of appeals
- 34 action is given to the taxpayer.
- 35 (d) The ~~state~~ **Indiana** board of tax ~~commissioners~~ **review** shall
- 36 prescribe the form of the petition for review of an assessment
- 37 determination by the county property tax assessment board of appeals.
- 38 The ~~state~~ **Indiana** board shall issue instructions for completion of the
- 39 form. The form and the instructions must be clear, simple, and
- 40 understandable to the average individual. An appeal of such a
- 41 determination must be made on the form prescribed by the ~~state~~
- 42 **Indiana** board. The form must require the petitioner to specify the

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1 following:

- 2 (1) The items listed in section 1(e)(1) and 1(e)(2) of this chapter.
- 3 (2) The reasons why the petitioner believes that the assessment
- 4 determination by the county property tax assessment board of
- 5 appeals is erroneous.

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

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

13 SECTION 17. IC 6-1.1-15-4 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 4. (a) After receiving
15 a petition for review which is filed under section 3 of this chapter, the
16 ~~division of appeals of the state Indiana~~ board of tax ~~commissioners~~
17 ~~review~~ shall conduct a hearing at its earliest opportunity. In addition,
18 the ~~division of appeals of the state Indiana~~ board may assess the
19 property in question, correcting any errors which may have been made.
20 The ~~division of appeals of the state Indiana~~ board shall give notice of
21 the date fixed for the hearing, by mail, to the taxpayer and to the
22 appropriate township assessor, county assessor, and county auditor.
23 The ~~division of appeals of the state Indiana~~ board shall give these
24 notices at least ten (10) days before the day fixed for the hearing.

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

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

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- 1 (1) indicated on the petition submitted under section 1(e) of this
 2 chapter;
 3 (2) included in the township assessor's response under section
 4 1(g) of this chapter; and
 5 (3) included in the county property tax assessment board of
 6 appeals' findings, record, and determination under section 2.1(d)
 7 of this chapter.
- 8 The form must also require the ~~division of appeals of the state~~ **Indiana**
 9 board to indicate the issues in dispute and its reasons in support of its
 10 resolution of those issues.
- 11 (d) After the hearing, the ~~division of appeals of the state~~ **Indiana**
 12 board shall give the petitioner, the township assessor, the county
 13 assessor, and the county auditor:
- 14 (1) notice, by mail, of its final determination;
 15 (2) a copy of the form completed under subsection (c); and
 16 (3) notice of the procedures they must follow in order to obtain
 17 court review under section 5 of this chapter.
- 18 (e) The ~~division of appeals of the state~~ **Indiana** board of tax
 19 ~~commissioners review~~ shall conduct a hearing within six (6) months
 20 after a petition in proper form is filed with the ~~division~~ **Indiana board**,
 21 excluding any time due to a delay reasonably caused by the petitioner.
 22 The ~~division of appeals~~ **Indiana board** shall make a determination
 23 within the later of forty-five (45) days after the hearing or the date set
 24 in an extension order issued by ~~the chairman a member~~ of the ~~state~~
 25 **Indiana** board of tax ~~commissioners review~~. However, the ~~state~~
 26 **Indiana** board of tax ~~commissioners review~~ may not extend the final
 27 determination date by more than one hundred eighty (180) days. ~~Except~~
 28 ~~as provided in subsection (g):~~
- 29 (1) The failure of the ~~division of appeals~~ **Indiana board** to make
 30 a determination within the time allowed by this subsection shall
 31 be treated as a final determination of the ~~state~~ **Indiana** board of
 32 tax ~~commissioners review~~ to deny the petition. ~~and~~
 33 (2) a ~~final decision of the division of appeals~~ is a final
 34 ~~determination of the state board of tax commissioners:~~
- 35 (g) A final determination of the division of appeals is not a final
 36 determination of the state board of tax commissioners if the state board
 37 of tax commissioners:
- 38 (1) gives notice to the parties that the state board of tax
 39 commissioners will review the determination of the division of
 40 appeals within fifteen (15) days after the division of appeals gives
 41 notice of the determination to the parties or the maximum
 42 allowable time for the issuance of a determination under

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1 subsection (f) expires; or

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

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

7 SECTION 18. IC 6-1.1-15-5 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. (a) Within fifteen
9 (15) days after the ~~division of appeals of the state Indiana~~ board of tax
10 ~~commissioners review~~ gives notice of its final determination under
11 section 4 of this chapter to the party or the maximum allowable time for
12 the issuance of a determination by the ~~division of appeals Indiana~~
13 ~~board~~ under section 4 of this chapter expires, a party to the proceeding
14 may request a rehearing before the **Indiana** board. The **Indiana** board
15 may conduct a rehearing and affirm or modify its final determination,
16 giving the same notices after the rehearing as are required by section
17 4 of this chapter. The ~~state Indiana~~ board of tax ~~commissioners review~~
18 has thirty (30) days after receiving a petition for a rehearing to
19 determine whether to grant a rehearing. Failure to grant a rehearing
20 within thirty (30) days after receiving the petition shall be treated as a
21 final determination to deny the petition. A petition for a rehearing does
22 not toll the time in which to file a petition for judicial review unless the
23 petition for rehearing is granted. If the ~~state Indiana~~ board of tax
24 ~~commissioners review~~ determines to rehear a final determination, ~~of~~
25 ~~the division of appeals~~, the **state Indiana** board: ~~of tax commissioners~~:

26 (1) may conduct the additional hearings that the **state Indiana**
27 ~~board of tax commissioners~~ determines necessary or review the
28 written record ~~of the division of appeals~~ without additional
29 hearings; and

30 (2) shall issue a final determination within ninety (90) days after
31 notifying the parties that the **state Indiana** board of tax
32 ~~commissioners review~~ will rehear the determination.

33 Failure of the **state Indiana** board of tax ~~commissioners review~~ to
34 make a determination within the time allowed under subdivision (2)
35 shall be treated as a final determination affirming the **original** decision
36 of the ~~division of appeals Indiana~~ **board**.

37 (b) A person may appeal the final determination of the ~~division of~~
38 ~~appeals or the state Indiana~~ board of tax ~~commissioners review~~
39 regarding the assessment of that person's tangible property. The appeal
40 shall be taken to the tax court. Appeals may be consolidated at the
41 request of the appellants if it can be done in the interest of justice.

42 (c) If a person desires to initiate an appeal of the **state Indiana**



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1 board of tax ~~commissioners' review's~~ final determination, the person
2 shall:

3 (1) file a written notice with the **state Indiana** board of tax
4 ~~commissioners review~~ informing the board of his intention to
5 appeal;

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

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

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

11 (1) forty-five (45) days after the **state Indiana** board of tax
12 ~~commissioners review~~ gives the person notice of its final
13 determination ~~under IC 6-1.1-14-11~~ unless a rehearing is
14 conducted under subsection (a); **or**

15 (2) thirty (30) days after the **Indiana** board gives the person
16 notice under subsection (a) of its final determination, if a
17 rehearing is conducted under subsection (a) or the maximum time
18 elapses for the **state Indiana** board of tax ~~commissioners review~~
19 to make a determination under this section. **or**

20 (3) ~~forty-five (45) days after the division of appeals gives notice~~
21 ~~of a final determination under section 4 of this chapter or the~~
22 ~~division fails to make a determination within the maximum time~~
23 ~~allowed under section 4 of this chapter, if a rehearing is not~~
24 ~~granted under this section:~~

25 (e) The failure of the **state Indiana** board of tax ~~commissioners~~
26 **review** to conduct a hearing within the time period prescribed in
27 section 4(b) of this chapter does not constitute notice to the person of
28 a board determination.

29 (f) In a case in which the final determination of the **state Indiana**
30 board of tax ~~commissioners review~~ would result in a claim by a
31 taxpayer with respect to a particular year for a refund that exceeds:

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

33 (2) an amount equal to ten percent (10%) of the aggregate tax
34 levies of all taxing units in the county for that year;

35 whichever is less, the county executive may take an appeal to the tax
36 court in the manner prescribed in this section, but only upon request by
37 the county assessor.

38 SECTION 19. IC 6-1.1-15-6 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 6. If an appeal is
40 initiated by a person under section 5 of this chapter, the secretary of the
41 **state Indiana** board of tax ~~commissioners review~~ shall prepare a
42 certified transcript of the proceedings related to the appeal. However,



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1 the transcript shall not include the evidence compiled by the board with
 2 respect to the proceedings. The ~~secretary of the~~ **Indiana** board shall
 3 transmit the transcript to the clerk of the court designated by the
 4 appellant.

5 SECTION 20. IC 6-1.1-15-8 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 8. (a) If a final
 7 determination by the ~~state~~ **Indiana** board of tax ~~commissioners~~ **review**
 8 regarding the assessment of any tangible property is vacated, set aside,
 9 or adjudged null and void under the finding, decision, or judgment of
 10 the Indiana tax court, the matter of the assessment of the property shall
 11 be remanded to the ~~state~~ **Indiana** board of tax ~~commissioners~~ **review**
 12 for reassessment and further proceedings as specified in the decision
 13 of the tax court. Upon remand the ~~state~~ **Indiana** board of tax
 14 ~~commissioners~~ **review** may take action only on those issues specified
 15 in the decision of the tax court.

16 (b) The ~~state~~ **Indiana** board of tax ~~commissioners~~ **review** shall take
 17 action on a case remanded to it by the tax court not later than ninety
 18 (90) days after the date the decision of the tax court is rendered, unless
 19 an appeal is filed with the supreme court as provided in IC 33-3-5-15.
 20 The ~~state~~ **Indiana** board of tax ~~commissioners~~ **review** may petition the
 21 tax court at any time for an extension of the ninety (90) day period. An
 22 extension shall be granted upon a showing of reasonable cause.

23 (c) The taxpayer in a case remanded under subsection (a) may
 24 petition the tax court for an order requiring the ~~state~~ **Indiana** board of
 25 tax ~~commissioners~~ **review** to show cause why action has not been taken
 26 pursuant to the tax court's decision if:

- 27 (1) at least ninety (90) days have elapsed since the tax court's
- 28 decision was rendered;
- 29 (2) the ~~state~~ **Indiana** board of tax ~~commissioners~~ **review** has not
- 30 taken action on the issues specified in the tax court's decision; and
- 31 (3) an appeal of the tax court's decision has not been filed.

32 (d) If a case remanded under subsection (a) is appealed to the
 33 supreme court as provided in IC 33-3-5-15, the ninety (90) day period
 34 provided in subsection (b) is tolled until the supreme court concludes
 35 the appeal.

36 SECTION 21. IC 6-1.1-15-9 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 9. (a) If tangible
 38 property is reassessed by the ~~state~~ **Indiana** board of tax ~~commissioners~~
 39 **review** under section 8 of this chapter, the owner of the property has a
 40 right to appeal the **Indiana** board's final determination of the
 41 reassessment. In a case meeting the requirements of section 5(f)(1) or
 42 5(f)(2) of this chapter, the county executive also has a right to appeal



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1 the **Indiana** board's final determination of the reassessment, but only
2 upon request by the county assessor.

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

5 SECTION 22. IC 6-1.1-15-12 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 12. (a) Subject to
7 the limitations contained in subsections (c) and (d), a county
8 auditor shall correct errors which are discovered in the tax
9 duplicate for any one (1) or more of the following reasons:

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

11 (2) The assessment was against the wrong person.

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

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

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

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

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

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

23 (b) The county auditor shall correct an error described under
24 subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when he finds that the
25 error exists.

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

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

36 (1) The township assessor.

37 (2) The county auditor.

38 (3) The county assessor.

39 If two (2) of these officials do not approve such a correction, the county
40 auditor shall refer the matter to the county property tax assessment
41 board of appeals for determination. The county property tax assessment
42 board of appeals shall provide a copy of the determination to the



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1 taxpayer and to the county auditor.

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

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

15 SECTION 23. IC 6-1.1-15-15 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 15. A class action suit
17 against the ~~state Indiana~~ board of tax ~~commissioners review~~ may not
18 be maintained in any court, including the Indiana tax court, on behalf
19 of a person who has not complied with the requirements of this chapter
20 or IC 6-1.1-26 before the certification of the class.

21 SECTION 24. IC 6-1.1-16-1 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 1. (a) Except as
23 provided in section 2 of this chapter, an assessing official, county
24 assessor, or county property tax assessment board of appeals may not
25 change the assessed value claimed by a taxpayer on a personal property
26 return unless the assessing official, county assessor, or county property
27 tax assessment board of appeals takes the action and gives the notice
28 required by IC 6-1.1-3-20 within the following time periods:

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

32 (i) September 15 of the year for which the assessment is made;
33 or

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

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

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- 1 (i) October 30 of the year for which the assessment is made; or
- 2 (ii) five (5) months from the date the personal property return
- 3 is filed if the return is filed after May 15th of the year for
- 4 which the assessment is made.
- 5 (3) The state board of tax commissioners must make a preliminary
- 6 change in the assessed value including a preliminary
- 7 determination on review of an assessment made by a county
- 8 property tax assessment board of appeals under IC 6-1.1-15-2.1;
- 9 and give the notice of the change on or before the latter of:
 - 10 (i) October 1st of the year immediately following the year for
 - 11 which the assessment is made; or
 - 12 (ii) sixteen (16) months from the date the personal property
 - 13 return is filed if the return is filed after May 15th of the year
 - 14 for which the assessment is made.
- 15 (b) Except as provided in section 2 of this chapter, if an assessing
- 16 official, a county assessor, or a county property tax assessment board
- 17 of appeals fails to change an assessment and give notice of the change
- 18 within the time prescribed by this section, the assessed value claimed
- 19 by the taxpayer on the personal property return is final.
- 20 (c) This section does not limit the authority of a county auditor to
- 21 correct errors in a tax duplicate under IC 6-1.1-15-12.
- 22 (d) This section does not apply if the taxpayer:
 - 23 (1) fails to file a personal property return which substantially
 - 24 complies with the provisions of this article and the regulations of
 - 25 the state board of tax commissioners; or
 - 26 (2) files a fraudulent personal property return with the intent to
 - 27 evade the payment of property taxes.
- 28 (e) A taxpayer may appeal a preliminary determination of the state
- 29 board of tax commissioners under subsection (a)(3) to the ~~division of~~
- 30 **appeals Indiana board of tax review**. An appeal under this
- 31 subdivision shall be conducted in the same manner as an appeal under
- 32 IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that
- 33 is not appealed under this subsection is a final unappealable order of
- 34 the state board of tax commissioners.
- 35 SECTION 25. IC 6-1.1-20.8-3 IS AMENDED TO READ AS
- 36 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3. (a) The county
- 37 auditor shall determine the eligibility of each applicant under this
- 38 chapter and shall notify the applicant, ~~and~~; the state board of tax
- 39 commissioners, **and the Indiana board of tax review** of the
- 40 determination before August 15 of the year in which the application is
- 41 made. This notice must contain a statement that:
 - 42 (1) the applicant is entitled to appeal a denial of eligibility; and

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- 1 (2) the state board of tax commissioners may, upon its own
 2 initiative, review the application and deny the credit.
- 3 (b) If the county auditor determines that an applicant is not eligible,
 4 the applicant may appeal for a review of the application by the **state**
 5 **Indiana** board of tax **commissioners review**. An appeal is perfected by
 6 the filing of a written request for review with the **state Indiana** board
 7 of tax **commissioners review** no later than thirty (30) days after the
 8 date on the county auditor's notice. The request must:
- 9 (1) state the name of the applicant;
 10 (2) identify the application; and
 11 (3) state the reasons the applicant believes that the county
 12 auditor's decision is incorrect.
- 13 (c) The **state Indiana** board of tax **commissioners review** shall
 14 review the application of any applicant who files an appeal under
 15 subsection (b). **The Indiana board shall notify the applicant and the**
 16 **county auditor of the Indiana board's decision to allow or disallow**
 17 **the credit.**
- 18 (d) The state board of tax commissioners may review any
 19 application and if it finds that the applicant has been denied but is
 20 eligible or that the applicant is not eligible, the board shall notify the
 21 applicant and the county auditor of the board's decision to allow or
 22 disallow the credit.
- 23 (e) **If a person desires to initiate an appeal of the Indiana board**
 24 **of tax review's final determination under subsection (c), the person**
 25 **must do all of the following not more than forty-five (45) days after**
 26 **the Indiana board of tax review gives the person notice of the final**
 27 **determination:**
- 28 (1) **File a written notice with the Indiana board of tax review**
 29 **informing the board of the person's intention to appeal.**
 30 (2) **File a complaint in the tax court.**
 31 (3) **Serve the attorney general and the county auditor with a**
 32 **copy of the complaint.**
- 33 (f) If a person desires to initiate an appeal of the state board of
 34 tax commissioners' final determination under **subsection (d), this**
 35 **section; the person must do all of the following file a petition in the**
 36 **Indiana board of tax review** not more than forty-five (45) days after
 37 the state board of tax commissioners gives the person notice of the final
 38 determination.
- 39 (1) ~~File a written notice with the state board of tax commissioners~~
 40 ~~informing the board of the person's intention to appeal.~~
 41 (2) ~~File a complaint in the tax court.~~
 42 (3) ~~Serve the attorney general and the county auditor with a copy~~



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1 ~~of the complaint.~~

2 SECTION 26. IC 6-1.1-21-4 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 4. (a) Each year the
4 department shall allocate from the property tax replacement fund an
5 amount equal to the sum of:

6 (1) twenty percent (20%) of each county's total county tax levy
7 payable that year; plus

8 (2) the total amount of homestead tax credits that are provided
9 under IC 6-1.1-20.9 and allowed by each county for that year;
10 plus

11 (3) an amount for each county that has one (1) or more taxing
12 districts that contain all or part of an economic development
13 district that meets the requirements of section 5.5 of this chapter.
14 This amount is the sum of the amounts determined under the
15 following STEPS for all taxing districts in the county that contain
16 all or part of an economic development district:

17 STEP ONE: Determine that part of the sum of the amounts
18 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
19 attributable to the taxing district.

20 STEP TWO: Divide:

21 (A) that part of the subdivision (1) amount that is
22 attributable to the taxing district; by

23 (B) the STEP ONE sum.

24 STEP THREE: Multiply:

25 (A) the STEP TWO quotient; times

26 (B) the property taxes levied in the taxing district that are
27 allocated to a special fund under IC 6-1.1-39-5.

28 (b) **Except as provided in subsection (e)**, between March 1 and
29 August 31 of each year, the department shall distribute to each county
30 treasurer from the property tax replacement fund one-half (1/2) of the
31 estimated distribution for that year for the county. Between September
32 1 and December 15 of that year, the department shall distribute to each
33 county treasurer from the property tax replacement fund the remaining
34 one-half (1/2) of each estimated distribution for that year. The amount
35 of the distribution for each of these periods shall be according to a
36 schedule determined by the property tax replacement fund board under
37 section 10 of this chapter. The estimated distribution for each county
38 may be adjusted from time to time by the department to reflect any
39 changes in the total county tax levy upon which the estimated
40 distribution is based.

41 (c) On or before December 31 of each year or as soon thereafter as
42 possible, the department shall make a final determination of the amount

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1 which should be distributed from the property tax replacement fund to
 2 each county for that calendar year. This determination shall be known
 3 as the final determination of distribution. The department shall
 4 distribute to the county treasurer or receive back from the county
 5 treasurer any deficit or excess, as the case may be, between the sum of
 6 the distributions made for that calendar year based on the estimated
 7 distribution and the final determination of distribution. The final
 8 determination of distribution shall be based on the auditor's abstract
 9 filed with the auditor of state, adjusted for postabstract adjustments
 10 included in the December settlement sheet for the year, and such
 11 additional information as the department may require.

12 (d) All distributions provided for in this section shall be made on
 13 warrants issued by the auditor of state drawn on the treasurer of state.
 14 If the amounts allocated by the department from the property tax
 15 replacement fund exceed in the aggregate the balance of money in the
 16 fund, then the amount of the deficiency shall be transferred from the
 17 state general fund to the property tax replacement fund, and the auditor
 18 of state shall issue a warrant to the treasurer of state ordering the
 19 payment of that amount. However, any amount transferred under this
 20 section from the general fund to the property tax replacement fund
 21 shall, as soon as funds are available in the property tax replacement
 22 fund, be retransferred from the property tax replacement fund to the
 23 state general fund, and the auditor of state shall issue a warrant to the
 24 treasurer of state ordering the replacement of that amount.

25 **(e) The department shall not distribute under subsection (b) and**
 26 **section 10 of this chapter the money attributable to the county's**
 27 **property reassessment fund if, by the date the distribution is**
 28 **scheduled to be made:**

29 **(1) the county or the county's contractor has not submitted all**
 30 **data required to be submitted to the Indiana board of tax**
 31 **review by that date under IC 6-1.1-4-19; or**

32 **(2) the county auditor has not sent a certified statement**
 33 **required to be sent by that date under IC 6-1.1-17-1 to the**
 34 **state board of tax commissioners.**

35 **(f) Money not distributed under subsection (e) shall be**
 36 **distributed to the county when:**

37 **(1) the county or the county's contractor submits the data**
 38 **required to be submitted to the Indiana board of tax review**
 39 **under IC 6-1.1-4-19 with respect to which the failure to**
 40 **submit resulted in the withholding of the distribution under**
 41 **subsection (e); or**

42 **(2) the county auditor sends to the state board of tax**



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1 **commissioners the certified statement required to be sent**
 2 **under IC 6-1.1-17-1 with respect to which the failure to send**
 3 **resulted in the withholding of the distribution under**
 4 **subsection (e).**

5 SECTION 27. IC 6-1.1-26-2 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 2. (a) The county
 7 auditor shall forward a claim for refund filed under section 1 of this
 8 chapter to the state board of tax commissioners for review by the board
 9 if:

10 (1) the claim is for the refund of taxes paid on an assessment
 11 made or determined by the state board of tax commissioners; and

12 (2) the claim is based upon the grounds specified in
 13 IC 6-1.1-26-1(4)(ii) or IC 6-1.1-26-1(4)(iii).

14 (b) The state board of tax commissioners shall review each refund
 15 claim forwarded to it under this section. The board shall certify its
 16 approval or disapproval on the claim and shall return the claim to the
 17 county auditor.

18 (c) Before the state board of tax commissioners disapproves a
 19 refund claim which is forwarded to it under this section, the board shall
 20 notify the claimant of its intention to disapprove the claim and of the
 21 time and place fixed for a hearing on the claim. The board shall hold
 22 the hearing within thirty (30) days after the date of the notice. The
 23 board shall conduct the hearing in the same manner that assessment
 24 appeal hearings are conducted. The claimant has a right to be heard at
 25 the hearing.

26 (d) If a person desires to initiate an appeal of the state board of tax
 27 commissioners' final determination under this section, the person must
 28 do all of the following **file a petition with the Indiana board of tax**
 29 **review** not more than forty-five (45) days after the state board of tax
 30 commissioners gives the person notice of the final determination.

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

33 (2) ~~File a complaint in the tax court.~~

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

36 **(e) If a person desires to initiate an appeal of the Indiana board of**
 37 **tax review's final determination under this section, the person must**
 38 **do all of the following not more than forty-five (45) days after the**
 39 **Indiana board of tax review gives the person notice of the final**
 40 **determination:**

41 **(1) File a written notice with the Indiana board of tax review**
 42 **informing the board of the person's intention to appeal.**



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- 1 **(2) File a complaint in the tax court.**
- 2 **(3) Serve the attorney general and the county auditor with a**
- 3 **copy of the complaint.**

4 SECTION 28. IC 6-1.1-26-3 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3. (a) A refund claim
 6 which is filed under section 1 of this chapter and which is not subject
 7 to review by the state board of tax commissioners under section 2 of
 8 this chapter shall be either approved or disapproved by the county
 9 auditor, the county treasurer, and the county assessor.

10 (b) If the claim for refund is disapproved by either the county
 11 auditor, the county treasurer, or the county assessor, the claimant may
 12 appeal that decision to the ~~state~~ **Indiana** board of tax ~~commissioners~~
 13 **review**. The claimant must initiate the appeal and the ~~state~~ **Indiana**
 14 board shall hear the appeal in the same manner that assessment appeals
 15 are ~~initiated and~~ **heard by the Indiana board**.

16 (c) If a person desires to initiate an appeal of the ~~state~~ **Indiana**
 17 board of tax ~~commissioners'~~ **review's** final determination under this
 18 section, the person must do all of the following not more than forty-five
 19 (45) days after the ~~state~~ **Indiana** board of tax ~~commissioners~~ **review**
 20 gives the person notice of the final determination:

- 21 (1) File a written notice with the ~~state~~ **Indiana** board of tax
- 22 ~~commissioners~~ **review** informing the board of the person's
- 23 intention to appeal.
- 24 (2) File a complaint in the tax court.
- 25 (3) Serve the attorney general and the county auditor with a copy
- 26 of the complaint.

27 SECTION 29. IC 6-1.1-26-4 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 4. (a) A county auditor
 29 shall submit a refund claim filed under section 1 of this chapter to the
 30 county board of commissioners for final review after the appropriate
 31 county officials either approve or disapprove the claim and, if the claim
 32 is disapproved, an appeal to the ~~state~~ **Indiana** board of tax
 33 ~~commissioners~~ **review** is not initiated under section 3 of this chapter.

34 (b) The county board of commissioners shall disallow a refund
 35 claim if it was disapproved by one (1) of the appropriate county
 36 officials and an appeal to the ~~state~~ **Indiana** board of tax ~~commissioners~~
 37 **review** was not initiated under section 3 of this chapter.

38 (c) Except as provided in subsection (b) of this section, the county
 39 board of commissioners may either allow or disallow a refund claim
 40 which is submitted to it for final review. If the county board disallows
 41 a claim, the claimant may appeal that decision to the ~~state~~ **Indiana**
 42 board of tax ~~commissioners~~ **review**.

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1 (d) The **state Indiana** board of tax ~~commissioners review~~ shall hear
 2 an appeal under subsection (c) in the same manner that assessment
 3 appeals are ~~initiated and~~ heard.

4 (e) If a person desires to initiate an appeal of the **state Indiana**
 5 board of tax ~~commissioners' review's~~ final determination under this
 6 section, the person must do all of the following not more than forty-five
 7 (45) days after the **state Indiana** board of tax ~~commissioners review~~
 8 gives the person notice of the final determination:

9 (1) File a written notice with the **state Indiana** board of tax
 10 ~~commissioners review~~ informing the board of the person's
 11 intention to appeal.

12 (2) File a complaint in the tax court.

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

15 SECTION 30. IC 6-1.1-26-5 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. (a) When a claim for
 17 refund filed under section 1 of this chapter is allowed either by the
 18 county board of commissioners, the state board of tax commissioners,
 19 **the Indiana board of tax review**, or the Indiana tax court on appeal,
 20 the claimant is entitled to a refund. The amount of the refund shall
 21 equal the amount of the claim so allowed plus interest at six percent
 22 (6%) from the date on which the taxes were paid or payable, whichever
 23 is later, to the date of the refund. The county auditor shall, without an
 24 appropriation being required, issue a warrant to the claimant payable
 25 from the county general fund for the amount due the claimant under
 26 this section.

27 (b) In the June or December settlement and apportionment of taxes,
 28 or both the June and December settlement and apportionment of taxes,
 29 immediately following a refund made under this section the county
 30 auditor shall deduct the amount refunded from the gross tax collections
 31 of the taxing units for which the refunded taxes were originally paid
 32 and shall pay the amount so deducted into the general fund of the
 33 county. However, the county auditor shall make the deductions and
 34 payments required by this subsection not later than the December
 35 settlement and apportionment.

36 SECTION 31. IC 6-1.1-30-11 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 11. (a) The state board
 38 of tax commissioners may, by written order, appoint hearing officers.

39 (b) A board hearing officer may conduct any hearing which the
 40 board is required by law to hold. In the written order by which the
 41 board appoints a hearing officer, the board shall prescribe his duties.
 42 The board may have different hearing officers simultaneously conduct

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1 numerous hearings.

2 (c) ~~This subsection does not apply to an appeal under IC 6-1.1-8-29.~~
 3 ~~A division of appeals is established under the state board of tax~~
 4 ~~commissioners. Personnel for the division shall be employed and the~~
 5 ~~division shall be organized to give competent, timely, and impartial~~
 6 ~~review of all appeals concerning:~~

- 7 (1) ~~the assessed valuation of tangible property;~~
 8 (2) ~~property tax deductions;~~
 9 (3) ~~property tax exemptions; or~~
 10 (4) ~~property tax credits;~~

11 ~~that are made from a determination by an assessing official or a county~~
 12 ~~property tax assessment board of appeals to the state board of tax~~
 13 ~~commissioners under any law. Notwithstanding any other law, appeals~~
 14 ~~described in this subsection shall be conducted in the same manner as~~
 15 ~~an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8.~~

16 (d) ~~The chairman of the state board of tax commissioners shall~~
 17 ~~appoint a full time director for the division of appeals. The director of~~
 18 ~~the division of appeals shall report to the chairman of the state board~~
 19 ~~of tax commissioners. The division shall otherwise act autonomously~~
 20 ~~from the state board of tax commissioners in making determinations.~~

21 (e) ~~This section does not prohibit the employees of the state board~~
 22 ~~of tax commissioners from providing technical support to the division~~
 23 ~~of appeals upon request.~~

24 SECTION 32. IC 6-1.1-30-12 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 12. (a) With respect to
 26 a review conducted by a field representative or supervisor under
 27 section 10 of this chapter or a hearing conducted by a hearing officer
 28 under section 11 of this chapter, the field representative, supervisor, or
 29 hearing officer shall submit a written report of his findings of fact and
 30 conclusions of law to the state board of tax commissioners.

31 (b) ~~Except as provided in IC 6-1.1-15,~~ After reviewing the report,
 32 the board may take additional evidence or hold additional hearings.

33 (c) The board shall base its final decision on the report, any
 34 additional evidence taken by the board, and any records that the board
 35 considers relevant.

36 SECTION 33. IC 6-1.1-30-13 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 13. In order to obtain
 38 information which is necessary to the board's conduct of a necessary or
 39 proper inquiry, the state board of tax commissioners a ~~hearing officer~~
 40 ~~in the division of appeals,~~ or a board hearing officer or special
 41 representative, may:

- 42 (1) subpoena and examine witnesses;



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1 (2) administer oaths; and
 2 (3) subpoena and examine books or papers which are in the hands
 3 of any person.

4 SECTION 34. IC 6-1.1-30-14 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 14. (a) The state board
 6 of tax commissioners:

7 (1) shall see that the property taxes due this state are collected;

8 (2) shall see that the penalties prescribed under this article are
 9 enforced;

10 (3) shall investigate the property tax laws and systems of other states
 11 and countries; and

12 (4) may recommend changes in this state's property tax laws to the
 13 general assembly.

14 (b) **The state board of tax commissioners shall establish a**
 15 **personal property audit division. The state board shall see that**
 16 **personal property assessments are correctly and completely**
 17 **reported by annually conducting audits through a personal**
 18 **property tax audit division of a sampling of personal property**
 19 **assessment returns throughout the state. The employees of the**
 20 **audit division may be assigned only duties that further the state**
 21 **board's personal property audit functions under this subsection.**

22 (c) **The state board of tax commissioners shall establish a budget**
 23 **division. The state board shall carry out its functions relating to the**
 24 **review and certification of budgets, rates, and levies of political**
 25 **subdivisions through the budget division. The state board shall also**
 26 **use the budget division for training of employees of political**
 27 **subdivisions in budget matters. The employees of the budget**
 28 **division may be assigned only duties that further the state board's**
 29 **functions relating to budget review and certification under this**
 30 **subsection.**

31 (d) **The state board of tax commissioners shall establish an**
 32 **assessment division. The state board shall carry out its functions**
 33 **relating to the assessment of tangible property for property tax**
 34 **purposes through the assessment division. The state board shall**
 35 **also use the assessment division for training of assessing officials in**
 36 **assessment matters. The employees of the assessment division may**
 37 **be assigned only duties that further the state board's functions**
 38 **relating to assessment under this subsection.**

39 (e) **The state board of tax commissioners shall provide to the**
 40 **Indiana board of tax review all data within the state board's**
 41 **possession described in IC 6-1.5-6.**

42 SECTION 35. IC 6-1.1-31-11 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 11. (a) **Subject to**
 2 **subsection (b)**, the state board of tax commissioners shall adopt rules
 3 under IC 4-22-2 to govern the practice of representatives in
 4 proceedings before the property tax assessment board of appeals and
 5 the state board of tax commissioners under IC 6-1.1-15.

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

7 **(1) restrict the ability of a representative to practice before**
 8 **the property tax assessment board of appeals or the state**
 9 **board of tax commissioners based on the fact that the**
 10 **representative is not an attorney admitted to the Indiana bar;**
 11 **or**

12 **(2) restrict the admissibility of the written or oral testimony**
 13 **of a representative or other witness based upon the manner in**
 14 **which the representative or other witness is compensated.**

15 **(c) This subsection applies to a petition that is filed with the**
 16 **property tax assessment board of appeals or the state board of tax**
 17 **commissioners before the adoption of a rule under subsection (a)**
 18 **that establishes new standards for:**

19 **(1) the presentation of evidence or testimony; or**

20 **(2) the practice of representatives.**

21 **The property tax assessment board of appeals or the state board of**
 22 **tax commissioners may not dismiss the petition solely for failure to**
 23 **comply with the new rule without providing the petitioner an**
 24 **opportunity to present evidence, testimony, or representation in**
 25 **compliance with the new rule.**

26 SECTION 36. IC 6-1.1-31.5-3 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3. (a) After December
 28 31, 1998, each county shall maintain a state certified computer system
 29 that has the capacity to:

30 (1) process and maintain assessment records;

31 (2) process and maintain standardized property tax forms;

32 (3) process and maintain standardized property assessment
 33 notices;

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

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

38 The county assessor with the recommendation of the township
 39 assessors shall select the computer system used by township assessors
 40 and the county assessor in the county except in a county with a
 41 township assessor elected under IC 36-6-5-1 in every township. In a
 42 county with an elected township assessor under IC 36-6-5-1 in every



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1 township, the county assessor shall select a computer system based on
2 a majority vote of the township assessors in the county.

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

- 5 (1) township assessors;
- 6 (2) the county assessor;
- 7 (3) the board; ~~and~~
- 8 (4) members of the county property tax assessment board of
9 appeals; ~~and~~
- 10 **(5) the Indiana board of tax review.**

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

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

20 SECTION 37. IC 6-1.1-34-1 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 1. Each year in which
22 a general assessment of real property becomes effective, the ~~state~~
23 **Indiana** board of tax ~~commissioners review~~ shall compute a new
24 assessment ratio for each ~~school~~ **school** corporation and a new state
25 average assessment ratio. In all other years, the board may compute a
26 new assessment ratio for a school corporation and a new state average
27 assessment ratio if the board finds that there has been sufficient
28 reassessment of one (1) or more classes of property in the school
29 district. When the ~~state~~ **Indiana** board of tax ~~commissioners review~~
30 computes a new assessment ratio for a school corporation, the board
31 shall publish the new ratio.

32 SECTION 38. IC 6-1.1-34-2 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 2. A school
34 corporation's assessment ratio for a particular year equals:

- 35 (1) the total assessed valuation of the property within the school
36 district; divided by
- 37 (2) the total true tax value which the ~~state~~ **Indiana** board of tax
38 ~~commissioners review~~ determines would result if the property
39 within the school district were valued in the manner provided by
40 law.

41 SECTION 39. IC 6-1.1-34-3 IS AMENDED TO READ AS
42 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3. The state average

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1 assessment ratio for a particular year equals:

2 (1) the sum of the assessed valuations of the property within all
3 the school corporations of this state; divided by

4 (2) the sum of the true tax values which the **state Indiana** board
5 of tax **commissioners review** determines would result if the
6 property within all the school corporations of this state were
7 valued in the manner provided by law.

8 SECTION 40. IC 6-1.1-34-4 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 4. In order to compute
10 the assessment ratio for a school corporation, the **state Indiana** board
11 of tax **commissioners review** shall first make a random sampling of the
12 assessed values and true tax values of the following classes of real and
13 personal property:

14 (1) Residential.

15 (2) Farm.

16 (3) Commercial.

17 (4) Industrial.

18 SECTION 41. IC 6-1.1-34-5 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. When computing the
20 assessment ratio for a school corporation, the **state Indiana** board of
21 tax **commissioners review** shall weight the ratio to reflect the relative
22 importance of each class of property within the school district. Before
23 calculating a school corporation's assessment ratio, the **state Indiana**
24 board of tax **commissioners review** shall discuss the weight to be given
25 to each class of property with:

26 (1) residents of the school district; and

27 (2) elected officials or other individuals who are familiar with the
28 economic base of the school district.

29 SECTION 42. IC 6-1.1-34-6, AS AMENDED BY P.L.273-1999,
30 SECTION 130, IS AMENDED TO READ AS FOLLOWS
31 [EFFECTIVE JULY 1, 2001]: Sec. 6. (a) After the **state Indiana** board
32 of tax **commissioners review** calculates a new assessment ratio for a
33 school corporation and before publishing the new ratio, the board shall
34 send a notice of the new assessment ratio to the county auditor, the
35 county assessor, and the governing body of the school corporation. The
36 **state Indiana** board of tax **commissioners review** shall send these
37 notices before March 2 of each year in which the board calculates a
38 new assessment ratio for the school corporation.

39 (b) Within thirty (30) days after notification of a new assessment
40 ratio, the county auditor, the county assessor, or the governing body of
41 the school corporation may:

42 (1) examine and verify the **state Indiana** board of tax



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1 ~~commissioners' review's~~ data; and
 2 (2) make suggestions concerning the values established by the
 3 board.

4 (c) Before April 15 of each year in which the board calculates a new
 5 assessment ratio for the school corporation, the **state Indiana** board of
 6 tax ~~commissioners review~~ shall publish the new assessment ratio.

7 SECTION 43. IC 6-1.1-34-7, AS AMENDED BY P.L.273-1999,
 8 SECTION 131, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2001]: Sec. 7. Each year in which the **state**
 10 **Indiana** board of tax ~~commissioners review~~ computes a new
 11 assessment ratio for a school corporation, the board shall also compute
 12 a new adjustment factor for the school corporation. If the school
 13 corporation's assessment ratio for a year is more than ninety-nine
 14 percent (99%) but less than one hundred one percent (101%) of the
 15 state average assessment ratio for that year, the school corporation's
 16 adjustment factor is the number one (1). In all other cases, the school
 17 corporation's adjustment factor equals (1) the state average assessment
 18 ratio for a year, divided by (2) the school corporation's assessment ratio
 19 for that year. The **state Indiana** board of tax ~~commissioners review~~
 20 shall notify the school corporation of its new adjustment factor before
 21 March 2 of the year in which the board calculates the new adjustment
 22 factor.

23 SECTION 44. IC 6-1.1-34-9 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 9. In order to perform
 25 the duties assigned to it under this chapter, the **state Indiana** board of
 26 tax ~~commissioners review~~:

- 27 (1) shall conduct continuing studies of all property which is
 28 subject to assessment in this state;
 29 (2) may request access to all local and state official records;
 30 (3) may secure information from the federal government or from
 31 public or private agencies;
 32 (4) may inspect a person's books, records, or property if the item
 33 is relevant to information which the board needs in order to
 34 implement this chapter; and
 35 (5) may adopt appropriate forms and procedures.

36 SECTION 45. IC 6-1.1-34-10 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 10. If a state or local
 38 official or employee does not give the **state Indiana** board of tax
 39 ~~commissioners review~~ access to official records which the board has
 40 asked to examine under section 9(2) of this chapter, the official's or
 41 employee's action is evidence of misconduct in the office or position
 42 which he holds.



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1 SECTION 46. IC 6-1.1-34-11 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 11. Information which
 3 the **state Indiana** board of tax **commissioners review** has obtained
 4 from the federal government or a public agency under section 9(3) of
 5 this chapter is subject to the provider's rules and regulations, if any,
 6 which concern the confidential nature of the information. In addition,
 7 the information compiled by the board under this chapter is
 8 confidential until publication of the assessment ratio and then loses its
 9 confidential character only to the extent that it is used in determining
 10 the ratio.

11 SECTION 47. IC 6-1.1-34-12 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 12. If the **state Indiana**
 13 board of tax **commissioners review** employs additional personnel in
 14 order to perform the duties assigned to the board under this chapter, the
 15 board shall select the employees in the manner prescribed in ~~1971~~
 16 IC 6-1.1-30-9.

17 SECTION 48. IC 6-1.1-36-5 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 5. In order to discharge
 19 their official duties, the following officials may administer oaths and
 20 affirmations:

- 21 (1) Assessing officials.
- 22 (2) County assessors.
- 23 (3) County auditors.
- 24 (4) Members of a county property tax assessment board of
 25 appeals.
- 26 (5) Members of the state board of tax commissioners.

27 **(6) Members of the Indiana board of tax review.**

28 SECTION 49. IC 6-1.5 IS ADDED TO THE INDIANA CODE AS
 29 A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,
 30 2001]:

31 **ARTICLE 1.5. INDIANA BOARD OF TAX REVIEW**

32 **Chapter 1. Definitions**

33 **Sec. 1. The definitions in IC 6-1.1-1 apply throughout this**
 34 **article.**

35 **Chapter 2. Establishment of Board**

36 **Sec. 1. (a) A state agency to be known as the Indiana Board of**
 37 **Tax Review is hereby established. The board is composed of four**
 38 **(4) lay members and two (2) state legislators as ex officio**
 39 **non-voting members.**

40 **(b) The governor shall appoint two (2) of the lay board**
 41 **members, and the legislative council shall appoint two (2) of the lay**
 42 **board members. The legislative council shall appoint the two (2) ex**

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1 officio members. Except as provided in subsection (c), the board
2 members shall serve a term of four (4) years.

3 (c) A board member appointed to fill a vacancy shall serve for
4 the unexpired term of the member's predecessor.

5 (d) Any three (3) members of the board constitute a quorum for
6 the transaction of business. Action may be taken by the board only
7 upon the vote of a majority of the whole board.

8 **Sec. 2. (a) Before performing any official duties, each lay**
9 **member of the Indiana board of tax review shall execute:**

10 (1) a surety bond in the amount of ten thousand dollars
11 (\$10,000), with a surety approved by the governor; and

12 (2) an oath of office.

13 (b) The surety bond shall be payable to the state and shall be
14 conditioned on the faithful discharge of the board member's duties.
15 The executed surety bond and oath of office shall be filed in the
16 office of the secretary of state.

17 **Sec. 3. (a) After a hearing on the matter, the governor may**
18 **remove a member appointed by the governor to the Indiana board**
19 **of tax review for incompetency, neglect, or inefficiency.**

20 (b) After a hearing on the matter, the legislative council may
21 remove a member appointed by the legislative council to the
22 Indiana board of tax review for incompetency, neglect, or
23 inefficiency.

24 **Sec. 4. The Indiana board of tax review shall meet in continuous**
25 **session throughout each calendar year in quarters provided by the**
26 **state in the city of Indianapolis. The state shall provide the board**
27 **with the supplies and printing which the board needs to transact**
28 **business.**

29 **Sec. 5. The Indiana board of tax review shall keep a record of its**
30 **proceedings and orders. The board's record is a public record. A**
31 **copy of the appropriate portion of the record is sufficient evidence**
32 **in all courts or proceedings to prove an action, rule, or order of the**
33 **board if the copy is certified by a lay member of the board.**

34 **Sec. 6. The Indiana board of tax review shall establish:**

35 (1) a division of appeals; and

36 (2) a division of data analysis.

37 **Chapter 3. Employees**

38 **Sec. 1. (a) To properly and efficiently perform its duties, the**
39 **Indiana board of tax review may, subject to the limitations in**
40 **subsections (c) and (d), hire employees under this section.**

41 (b) Each member and each employee of the Indiana board of tax
42 review shall receive:



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- 1 (1) an annual salary to be fixed in the manner prescribed in
- 2 IC 4-12-1-13; and
- 3 (2) the same mileage and travel allowances that other state
- 4 employees receive.

5 (c) The Indiana board of tax review shall select the following
6 employees in the manner prescribed in this section:

- 7 (1) Supervisors.
- 8 (2) Administrative law judges and other employees who are
- 9 selected to work in the board's division of appeals.
- 10 (3) Employees who are selected to work in the board's division
- 11 of data analysis.
- 12 (4) Employees who are selected to perform the other duties
- 13 assigned to the board under this article.

14 (d) The Indiana board of tax review shall select each employee
15 described in subsection (c) from a list of applicants who have
16 passed an open, competitive examination that tests the
17 qualifications for the position. The board shall publish notice of the
18 time and place of the examination before the examination is held
19 and shall conduct the examination. The examination must be
20 practical and must be related to those matters which fairly test an
21 individual's qualifications for the position.

22 Sec. 2. The Indiana board of tax review may delegate to an
23 employee the board's powers with respect to any duty of the board.

24 Sec. 3. (a) The Indiana board of tax review may, by written
25 order, appoint administrative law judges.

26 (b) An administrative law judge may conduct any hearing which
27 the board is required by law to hold. In the written order by which
28 the board appoints an administrative law judge, the board shall
29 prescribe the duties of the position. The board may have different
30 administrative law judges simultaneously conduct numerous
31 hearings.

32 Chapter 4. Appeals of Determinations by Assessing Officials

33 Sec. 1. (a) The Indiana board of tax review shall conduct
34 impartial review of all appeals concerning:

- 35 (1) the assessed valuation of tangible property;
- 36 (2) property tax deductions;
- 37 (3) property tax exemptions; or
- 38 (4) property tax credits;

39 that are made from a determination by an assessing official or a
40 county property tax assessment board of appeals to the Indiana
41 board of tax review under any law.

42 (b) Appeals described in this section shall be conducted under

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1 **IC 6-1.1-15.**

2 **Chapter 5. Appeals of Determinations by the State Board of Tax**
3 **Commissioners**

4 **Sec. 1. (a) The Indiana board of tax review shall conduct**
5 **impartial review of all appeals of final determinations of the state**
6 **board of tax commissioners made under the following:**

- 7 (1) **IC 6-1.1-8.**
8 (2) **IC 6-1.1-12.1.**
9 (3) **IC 6-1.1-14.**
10 (4) **IC 6-1.1-16.**
11 (5) **IC 6-1.1-26-2.**

12 (b) **Each notice of final determination issued by the state board**
13 **of tax commissioners under a section listed in subsection (a) shall**
14 **give the taxpayer notice of:**

- 15 (1) **the opportunity for review under this section; and**
16 (2) **the procedures the taxpayer must follow in order to obtain**
17 **review under this section.**

18 (c) **In order to obtain a review by the Indiana board of tax**
19 **review under this section, the taxpayer must file a petition for**
20 **review with the appropriate county assessor within forty-five (45)**
21 **days after the notice of the state board of tax commissioners' action**
22 **is given to the taxpayer.**

23 (d) **The county assessor shall transmit the petition for review to**
24 **the Indiana board of tax review within ten (10) days after it is filed.**

25 **Sec. 2. (a) After receiving a petition for review which is filed**
26 **under a section listed in section 1 of this chapter, the division of**
27 **appeals of the Indiana board of tax review shall conduct a hearing**
28 **at its earliest opportunity.**

29 (b) **In its resolution of a petition, the Indiana board may assess**
30 **the property in question, correcting any errors which may have**
31 **been made.**

32 (c) **The division of appeals of the Indiana board shall give notice**
33 **of the date fixed for the hearing, by mail, to:**

- 34 (1) **the taxpayer;**
35 (2) **the state board of tax commissioners; and**
36 (3) **the appropriate:**
37 (A) **township assessor;**
38 (B) **county assessor; and**
39 (C) **county auditor.**

40 (d) **The division of appeals of the Indiana board shall give the**
41 **notices required under subsection (c) at least ten (10) days before**
42 **the day fixed for the hearing.**



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1 **Sec. 3. The Indiana board of tax review shall prescribe a form**
 2 **for use in processing petitions for review of actions by the state**
 3 **board of tax commissioners. The Indiana board shall issue**
 4 **instructions for completion of the form.**

5 **Sec. 4. (a) The administrative law judge who conducts a hearing**
 6 **shall submit a written report of findings of fact and conclusions of**
 7 **law to the Indiana board of tax review.**

8 **(b) After reviewing the report of the administrative law judge,**
 9 **the Indiana board of tax review may take additional evidence or**
 10 **hold additional hearings.**

11 **(c) The Indiana board of tax review shall base its final**
 12 **determination on:**

- 13 **(1) the report of the administrative law judge;**
- 14 **(2) any additional evidence taken by the board; and**
- 15 **(3) any records that the board considers relevant.**

16 **Sec. 5. After the hearing the Indiana board of tax review shall**
 17 **give the petitioner, the township assessor, the county assessor, the**
 18 **county auditor, and the state board of tax commissioners:**

- 19 **(1) notice, by mail, of its final determination, findings of fact,**
 20 **and conclusions of law; and**
- 21 **(2) notice of the procedures the petitioner or the state board**
 22 **of tax commissioners must follow in order to obtain court**
 23 **review of the final determination of the Indiana board.**

24 **Sec. 6. (a) The division of appeals of the Indiana board of tax**
 25 **review shall conduct a hearing within six (6) months after a**
 26 **petition in proper form is filed with the division, excluding any**
 27 **time due to a delay reasonably caused by the petitioner.**

28 **(b) The Indiana board of tax review shall make a determination**
 29 **within the later of forty-five (45) days after the hearing or the date**
 30 **set in an extension order issued by the Indiana board. However, the**
 31 **Indiana board of tax review may not extend the final determination**
 32 **date by more than one hundred eighty (180) days.**

33 **(c) The failure of the Indiana board of tax review to make a**
 34 **determination within the time allowed by this section shall be**
 35 **treated as a final determination of the Indiana board to deny the**
 36 **petition.**

37 **Sec. 7. A final determination of the Indiana board of tax review**
 38 **is subject to appeal under IC 6-1.1-15.**

39 **Sec. 8. In order to obtain information that is necessary to the**
 40 **board's conduct of a necessary or proper inquiry, the Indiana**
 41 **board of tax review or a board administrative law judge may:**

- 42 **(1) subpoena and examine witnesses;**



1 (2) administer oaths; and
 2 (3) subpoena and examine books or papers that are in the hands
 3 of any person.

4 **Sec. 9. (a) The Indiana board of tax review may file an affidavit**
 5 **with a circuit court of this state if:**

6 (1) the Indiana board has requested that a person give
 7 information or produce books or records; and

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

9 (b) An affidavit filed under subsection (a) must state that the
 10 person has not complied with the request of the Indiana board of
 11 tax review to give information or produce books or records.

12 (c) When an affidavit is filed under subsection (a), the circuit
 13 court shall issue a writ that directs the person to appear at the
 14 office of the Indiana board of tax review and to give the requested
 15 information or produce the requested books or records. The
 16 appropriate county sheriff shall serve the writ. A person who
 17 disobeys the writ is guilty of contempt of court.

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

25 (e) IC 6-1.1-15, as in effect before July 1, 2001, applies to an
 26 appeal initiated before July 1, 2001, of a final determination of the
 27 state board of tax commissioners.

28 **Chapter 6. Data Analysis**

29 **Sec. 1. The division of data analysis shall:**

30 (1) compile an electronic data base including the following:

31 (A) Information from the local government data base
 32 maintained by the state board of tax commissioners,
 33 categorized by taxing district and taxing unit.

34 (B) Information on sales of real and personal property,
 35 including information from sales disclosure forms filed
 36 under IC 6-1.1-5.5.

37 (C) Personal property assessed values and data entries on
 38 personal property return forms.

39 (D) Real property assessed values and data entries on real
 40 property assessment records, including data received
 41 under IC 6-1.1-4-19.

42 (E) Information on property tax exemptions, deductions,

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and credits.

(F) Any other data relevant to the accurate determination of real property and personal property tax assessments; and

(2) analyze the data compiled under this section for the purpose of performing the functions of the division of data analysis under section 2 of this chapter.

Sec. 2. The division of data analysis shall:

- (1) conduct continuing studies in the areas in which the state board of tax commissioners operates;
- (2) make periodic field surveys and audits of tax rolls, plat books, building permits, real estate transfers, gross income tax returns, federal income tax returns, and other data which may be useful in checking property valuations or taxpayer returns;
- (3) make test checks of property valuations to serve as the bases for special reassessments ordered by the Indiana board of tax review under chapter 7 of this article;
- (4) conduct biennially a coefficient of dispersion study for each township and county in the state;
- (5) conduct quadrennially a sales assessment ratio study for each township and county in the state;
- (6) compute school assessment ratios under IC 6-1.1-34; and
- (7) report annually to the executive director of the legislative services agency the information obtained or determined by the division of data analysis under this section.

Sec. 3. To perform its duties, the division of data analysis may do the following:

- (1) Request access to any local or state official records.
- (2) Secure information from the federal government or from public or private agencies.
- (3) Inspect a person's books, records, or property.
- (4) Conduct a review of either all or a random sampling of personal or real property assessments.
- (5) Employ professional appraisal firms to assist in making test checks of property valuations.
- (6) Recommend changes in property tax administration.
- (7) Use any other device or technique to equalize tax burdens or to implement this chapter.

Sec. 4. Information which has been provided to the division of data analysis by the federal government or by a public agency is subject to the provider's rules and regulations, if any, that concern

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1 the confidential nature of the information.

2 **Chapter 7. Special Reassessments**

3 **Sec. 1. With respect to any township or county for any year, the**
 4 **Indiana board of tax review may initiate a review to determine**
 5 **whether to order a special reassessment under this chapter.**

6 **Sec. 2. If the Indiana board of tax review determines under**
 7 **section 1 to initiate a review, the division of data analysis of the**
 8 **Indiana board shall determine for the township or county the**
 9 **variance between:**

10 (1) the total assessed valuation of the property within the
 11 township or county; and

12 (2) the total true tax value that would result if the property
 13 within the township or county were valued in the manner
 14 provided by law.

15 **Sec. 3. The determination of the Indiana board of tax review**
 16 **under section 2 must be based on a statistically valid assessment**
 17 **ratio study.**

18 **Sec. 4. If a determination of the Indiana board of tax review to**
 19 **order a special reassessment under this chapter is based on a**
 20 **coefficient of dispersion study, the Indiana board shall publish the**
 21 **coefficient of dispersion study for the township or county in**
 22 **accordance with IC 5-3-1-2(j).**

23 **Sec. 5. If part or all of the property in a township or county is**
 24 **not substantially valued at true tax value, the Indiana board of tax**
 25 **review shall contract for a special reassessment to be conducted**
 26 **under this chapter to correct the valuation of property.**

27 **Sec. 6. A special reassessment under this chapter is subject to**
 28 **the procedures and limitations of IC 6-1.1-14.**

29 **Sec. 7. (a) If the Indiana board of tax review orders a special**
 30 **reassessment of a township, the Indiana board shall forward the**
 31 **bill for services of the reassessment contractor to the township**
 32 **trustee, and the township shall pay the bill.**

33 **(b) If the Indiana board of tax review orders a special**
 34 **reassessment of a county, the Indiana board shall forward the bill**
 35 **for services of the reassessment contractor to the county auditor,**
 36 **and the county shall pay the bill.**

37 **Chapter 8. Adoption of Rules**

38 **Sec. 1. (a) Subject to subsection (b), the Indiana board of tax**
 39 **review shall adopt rules under IC 4-22-2 to govern the practice of**
 40 **representatives in proceedings before the Indiana board under this**
 41 **article.**

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



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1 (1) restrict the ability of a representative to practice before
 2 the Indiana board of tax review based on the fact that the
 3 representative is not an attorney admitted to the Indiana bar;
 4 or

5 (2) restrict the admissibility of the written or oral testimony
 6 of a representative or other witness before the Indiana board
 7 of tax review based upon the manner in which the
 8 representative or other witness is compensated.

9 (c) This subsection applies to a petition that is filed with the
 10 Indiana board of tax review before the adoption of a rule under
 11 subsection (a) that establishes new standards for:

12 (1) the presentation of evidence or testimony; or

13 (2) the practice of representatives.

14 **The Indiana board of tax review may not dismiss the petition solely**
 15 **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.**

18 SECTION 50. IC 8-3-1-4 IS AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE JULY 1, 2001]: Sec. 4. In all proceedings by or before
 20 the department as provided in this chapter, and in all proceedings in
 21 any court in this state as provided in this chapter, the department and
 22 such courts shall receive in evidence all schedules of rates and charges
 23 and rules in force by such carriers in this state and filed with the
 24 department as provided in this chapter and of all such rates and rules
 25 as shall be adopted by the department or ordered observed by any court
 26 of this state as provided in this chapter without formal proof thereof
 27 being made, and the department and such courts shall likewise also
 28 receive in evidence the contents of all reports made to the department
 29 by such carriers as required in this chapter, and of all official and
 30 statistical reports and publications, published by the bureau of statistics
 31 in this state, or by the state board of tax commissioners, **by the Indiana**
 32 **board of tax review**, by the Interstate Commerce Commission, by the
 33 department having control of the federal census and of the United
 34 States commissioner of corporations, without formal proof being
 35 offered concerning authenticity.

36 SECTION 51. IC 33-3-5-2 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 2. (a) The tax court is
 38 a court of limited jurisdiction. The tax court has exclusive jurisdiction
 39 over any case that arises under the tax laws of this state and that is an
 40 initial appeal of a final determination made by:

41 (1) the department of state revenue with respect to a listed tax (as
 42 defined in IC 6-8.1-1-1); or

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- 1 (2) the **state Indiana** board of tax ~~commissioners review~~.
- 2 (b) The tax court also has any other jurisdiction conferred by statute.
- 3 (c) The cases over which the tax court has exclusive original
4 jurisdiction are referred to as original tax appeals in this chapter. The
5 tax court does not have jurisdiction over a case unless:
- 6 (1) the case is an original tax appeal; or
- 7 (2) the tax court has otherwise been specifically assigned
8 jurisdiction by statute.
- 9 (d) A taxpayer that appeals to the tax court shall, at the time the
10 appeal is filed, elect to have all evidentiary hearings in the appeal
11 conducted in one (1) of the following counties:
- 12 (1) Allen County.
- 13 (2) Jefferson County.
- 14 (3) Lake County.
- 15 (4) Marion County.
- 16 (5) St. Joseph County.
- 17 (6) Vanderburgh County.
- 18 (7) Vigo County.
- 19 (e) A taxpayer that is an appellee in an appeal to the tax court shall,
20 within thirty (30) days after it receives notice of the appeal, elect to
21 have all evidentiary hearings in the appeal conducted in a county listed
22 in subsection (d).
- 23 (f) The tax court does not have jurisdiction over a case that is an
24 appeal from a final determination made by the department of state
25 revenue under IC 4-32 other than a final determination concerning the
26 gaming card excise tax established under IC 4-32-15.
- 27 SECTION 52. IC 33-3-5-11 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 11. (a) A taxpayer who
29 wishes to initiate an original tax appeal must file a petition in the tax
30 court to set aside the final determination of the department of state
31 revenue or the **state Indiana** board of tax ~~commissioners review~~. If a
32 taxpayer fails to comply with any statutory requirement for the
33 initiation of an original tax appeal, the tax court does not have
34 jurisdiction to hear the appeal.
- 35 (b) A taxpayer who wishes to enjoin the collection of a tax pending
36 the original tax appeal must file a petition with the tax court to enjoin
37 the collection of the tax. The petition must set forth a summary of:
- 38 (1) the issues that the petitioner will raise in the original tax
39 appeal; and
- 40 (2) the equitable considerations for which the tax court should
41 order the collection of the tax to be enjoined.
- 42 (c) After a hearing on the petition filed under subsection (b), the tax

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1 court may enjoin the collection of the tax pending the original tax
2 appeal, if the tax court finds that:

- 3 (1) the issues raised by the original tax appeal are substantial;
4 (2) the petitioner has a reasonable opportunity to prevail in the
5 original tax appeal; and
6 (3) the equitable considerations favoring the enjoining of the
7 collection of the tax outweigh the state's interests in collecting the
8 tax pending the original tax appeal.

9 (d) This section does not apply to a final determination of the
10 department of state revenue under IC 4-32 other than a final
11 determination concerning the gaming card excise tax established under
12 IC 4-32-15.

13 SECTION 53. IC 33-3-5-12 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 12. (a) The tax court
15 shall establish a small claims docket for processing:

- 16 (1) claims for refunds from the department of state revenue that
17 do not exceed five thousand dollars (\$5,000) for any year; and
18 (2) appeals of final determinations of assessed value made by the
19 **state Indiana** board of tax ~~commissioners~~ **review** that do not
20 exceed forty-five thousand dollars (\$45,000).

21 (b) The tax court shall adopt rules and procedures under which
22 cases on the small claims docket are heard and decided.

23 SECTION 54. IC 33-3-5-14 IS AMENDED TO READ AS
24 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 14. (a) With respect to
25 determinations as to whether any issues or evidence may be heard in an
26 original tax appeal that was not heard in the administrative hearing or
27 proceeding, the tax court is governed by the law that applied before the
28 creation of the tax court to appeals to trial courts of final
29 determinations made by the department of state revenue and the state
30 board of tax commissioners.

31 **(b) With respect to determinations as to whether any issues or**
32 **evidence may be heard in an original tax appeal that was not heard**
33 **in the administrative hearing or proceeding, the tax court is**
34 **governed by the law that applied before the creation of the Indiana**
35 **board of tax review to appeals to the tax court of final**
36 **determinations made by the state board of tax commissioners.**

37 SECTION 55. IC 33-3-5-15 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 15. (a) The tax court
39 shall render its decisions in writing.

40 (b) A decision of the tax court remanding the matter of assessment
41 of property under IC 6-1.1-15-8 to the **state Indiana** board of tax
42 ~~commissioners~~ **review** shall specify the issues on remand on which the

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1 **state Indiana** board of tax ~~commissioners~~ **review** is to act.

2 (c) The decisions of the tax court may be appealed directly to the
3 supreme court.

4 SECTION 56. [EFFECTIVE JULY 1, 2001] (a) **A petition for**
5 **review to the state board of tax commissioners under IC 6-1.1-15-3**
6 **with respect to which the state board has not issued a final**
7 **determination before July 1, 2001, is transferred from the state**
8 **board to the Indiana board of tax review on July 1, 2001.**

9 (b) **The state board of tax commissioners shall transfer by**
10 **August 1, 2001, the records relating to each petition for review**
11 **under this SECTION.**

12 (c) **This SECTION expires January 1, 2002.**

13 SECTION 57. [EFFECTIVE JULY 1, 2001] (a) **The Indiana board**
14 **of tax review shall conduct coefficient of dispersion and sales**
15 **assessment ratio studies under IC 6-1.5-6 that apply to the 2002**
16 **assessment year.**

17 (b) **This SECTION expires January 1, 2003.**

18 SECTION 58. IC 6-1.1-33 IS REPEALED [EFFECTIVE JULY 1,
19 2001].

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