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# HOUSE BILL No. 1126

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-4-4; IC 6-1.1-4-27.

**Synopsis:** Reassessment delay. Postpones the general reassessment of real property scheduled to begin July 1, 1999, to July 1, 2001 (effective for the March 1, 2003, assessments and property taxes payable in 2004). Requires the state board of tax commissioners to adopt the general reassessment rules before July 1, 2000. Legalizes the state board of tax commissioners' actions in delaying rule adoption after the Indiana supreme court rendered its opinion in the town of St. John case.

**Effective:** July 1, 1999 (retroactive).

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

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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.

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**HOUSE BILL No. 1126**



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

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

1 SECTION 1. IC 6-1.1-4-4 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 1999 (RETROACTIVE)]: Sec. 4.  
 3 (a) A general reassessment, involving a physical inspection of all real  
 4 property in Indiana, shall begin July 1, ~~1999~~, **2001**, and each fourth  
 5 year thereafter. Each reassessment shall be completed on or before  
 6 March 1 of the immediately following odd-numbered year, and shall be  
 7 the basis for taxes payable in the year following the year in which the  
 8 general assessment is to be completed.  
 9 (b) In order to ensure that assessing officials and members of each  
 10 county property tax assessment board of appeals are prepared for a  
 11 general reassessment of real property, the state board of tax  
 12 commissioners shall give adequate advance notice of the general  
 13 reassessment to the county and township taxing officials of each  
 14 county.  
 15 SECTION 2. IC 6-1.1-4-27 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 1999 (RETROACTIVE)]: Sec. 27.  
 17 (a) The auditor of each county shall establish a property reassessment



1 fund. The county treasurer shall deposit all collections resulting from  
 2 the property taxes that the county is required to levy under this section  
 3 in the county's property reassessment fund.

4 ~~(b)~~ With respect to the general reassessment of real property which  
 5 is to commence on July 1, 1999, the county council of each county  
 6 shall, for property taxes due in the year in which the general  
 7 reassessment is to commence and the three ~~(3)~~ years immediately  
 8 preceding that year, levy against all the taxable property of the county  
 9 an amount equal to three-fourteenths ~~(3/14)~~ of the estimated cost of the  
 10 general reassessment.

11 ~~(c)~~ **(b)** With respect to a general reassessment of real property that  
 12 is to commence on July 1, ~~2003~~, **2005**, and each fourth year thereafter,  
 13 the county council of each county shall, for property taxes due in the  
 14 year that the general reassessment is to commence and the three (3)  
 15 years preceding that year, levy against all the taxable property in the  
 16 county an amount equal to one-fourth (1/4) of the estimated cost of the  
 17 general reassessment.

18 ~~(d)~~ **(c)** The state board of tax commissioners shall give to each  
 19 county council notice, before January 1, of the tax levies required by  
 20 this section.

21 ~~(e)~~ **(d)** The state board of tax commissioners may raise or lower the  
 22 property taxes levied under this section for a year if they determine it  
 23 is appropriate because the estimated cost of the general reassessment  
 24 has changed.

25 SECTION 3. [EFFECTIVE JULY 1, 1999 (RETROACTIVE)] **(a)**  
 26 **The definitions in IC 6-1.1-1 apply throughout this SECTION.**

27 **(b) The general reassessment that was scheduled to begin July**  
 28 **1, 1999, under IC 6-1.1-4-4, as effective before the effective date of**  
 29 **this act, is postponed and shall instead begin July 1, 2001.**

30 **(c) The state board of tax commissioners shall, before July 1,**  
 31 **2000, adopt the rules required by IC 6-1.1-31-9 to carry out the**  
 32 **general reassessment scheduled to begin July 1, 2001, under**  
 33 **IC 6-1.1-4-4, as amended by this act.**

34 **(d) A property tax levy imposed under IC 6-1.1-4-27 for the**  
 35 **general reassessment postponed by this section is valid.**

36 **(e) Any information collected or other analysis performed by an**  
 37 **assessing official or the state board of tax commissioners for the**  
 38 **general reassessment that was scheduled to begin July 1, 1999, may**  
 39 **be used for the assessment of real property that is to begin July 1,**  
 40 **2001.**

41 **(f) Money deposited in the general reassessment fund of the**  
 42 **county imposing a property tax under IC 6-1.1-4-27 may be used**



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1 by a political subdivision only for purposes described in  
2 IC 6-1.1-4-28 and to implement this act. The state board of tax  
3 commissioners shall consider any funds accumulated from the tax  
4 imposed under IC 6-1.1-4-27 in 1994 through 2000 in setting tax  
5 rates under IC 6-1.1-4-27, as amended by this act, in 2001.  
6 (g) An action taken by the state board of tax commissioners or  
7 an assessing official to cancel or otherwise delay the duties imposed  
8 for the implementation of a general reassessment of real property  
9 that was to commence July 1, 1999, is legalized and validated.  
10 SECTION 4. An emergency is declared for this act.

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