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# HOUSE BILL No. 1700

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-4-15; IC 6-1.1-9-1.

**Synopsis:** Property tax assessments. Prohibits a township assessor from changing the assessed value of real property if an appeal of the assessed value of the property is filed for a prior year.

**Effective:** January 1, 2007 (retroactive).

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### Smith M

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January 26, 2007, read first time and referred to Committee on Ways and Means.

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First Regular Session 115th General Assembly (2007)

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 2006 Regular Session of the General Assembly.

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## HOUSE BILL No. 1700



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 6-1.1-4-15 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]:  
3 Sec. 15. (a) **Subject to subsection (c)**, if real property is subject to  
4 assessment or reassessment under this chapter, the assessor of the  
5 township in which the property is located shall appraise the  
6 property ~~himself~~ or have it appraised.

7 (b) In order to determine the assessed value of buildings and other  
8 improvements, the township assessor, or ~~his~~ **the assessor's** authorized  
9 representative, may, after first making known ~~his~~ **the assessor's**  
10 intention to the owner or occupant, enter and fully examine all  
11 buildings and structures which are located within the township ~~he~~ **the**  
12 **assessor** serves and which are subject to assessment.

13 (c) **Subject to subsection (d), a township assessor may not**  
14 **change the assessed value of real property for the assessment date**  
15 **in a current year for any reason other than the annual adjustment**  
16 **under section 4.5 of this chapter if:**

17 (1) **an appeal of the assessed value of the real property is filed**



1           **and maintained under IC 6-1.1-15 for the assessment date in**  
 2           **a prior year that was:**  
 3           **(A) the most recent general reassessment year under**  
 4           **section 4 of this chapter; or**  
 5           **(B) a year that succeeds that general reassessment year;**  
 6           **and**  
 7           **(2) there is no change between the assessment date for which**  
 8           **the appeal is filed and the assessment date of the current year**  
 9           **in the following:**  
 10           **(A) The physical characteristics of the real property.**  
 11           **(B) The use of the real property.**  
 12           **(d) For an assessment date in a current year specified in**  
 13           **subsection (c), subsection (c):**  
 14           **(1) prohibits a township assessor from assessing under**  
 15           **IC 6-1.1-9-1 real property the assessor believes is**  
 16           **undervalued; and**  
 17           **(2) does not prohibit a township assessor from assessing under**  
 18           **IC 6-1.1-9-1 real property the assessor believes is omitted.**  
 19           SECTION 2. IC 6-1.1-9-1 IS AMENDED TO READ AS  
 20           FOLLOWS [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]:  
 21           Sec. 1. **Subject to IC 6-1.1-4-15(c)**, if a township assessor, county  
 22           assessor, or county property tax assessment board of appeals believes  
 23           that any taxable tangible property has been omitted from or  
 24           undervalued on the assessment rolls or the tax duplicate for any year or  
 25           years, the official or board shall give written notice under IC 6-1.1-3-20  
 26           or IC 6-1.1-4-22 of the assessment or increase in assessment. The  
 27           notice shall contain a general description of the property and a  
 28           statement describing the taxpayer's right to a preliminary conference  
 29           and to a review with the county property tax assessment board of  
 30           appeals under IC 6-1.1-15-1.  
 31           SECTION 3. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]  
 32           **IC 6-1.1-4-15, as amended by this act, applies only to a change in**  
 33           **the assessed value of real property for an assessment date (as**  
 34           **defined in IC 6-1.1-1-2) after February 28, 2007.**  
 35           SECTION 4. **An emergency is declared for this act.**

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