



April 18, 2011

**ENGROSSED
SENATE BILL No. 381**

DIGEST OF SB 381 (Updated April 18, 2011 12:33 pm - DI 92)

Citations Affected: IC 6-1.1; IC 6-1.5; IC 6-6.

Synopsis: Taxation. Requires a county auditor to allow the standard deduction to an individual whose spouse also claims a standard or substantially similar deduction for a different property if the property owned by the individual's spouse is located outside Indiana and the individual submits an affidavit containing the names of the county and state in which the property owned by the individual's spouse is located and stating that the following are true: (1) That the individual and the individual's spouse maintain separate principal places of residence. (2) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence. (3) That neither the individual nor the individual's spouse have, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals. Provides that the assessment of a property may not be increased for an assessment date subject to review by the county property tax assessment board of appeals (county board) if the county board fails to complete its statutory duties with respect to the conduct of the review. A taxpayer may petition the
(Continued next page)

Effective: Upon passage; March 1, 2010 (retroactive); July 1, 2011.

**Charbonneau, Mishler, Broden,
Delph, Randolph**

(HOUSE SPONSORS — FRIEND, DEMBOWSKI)

January 11, 2011, read first time and referred to Committee on Tax and Fiscal Policy.
February 15, 2011, amended, reported favorably — Do Pass.
February 17, 2011, read second time, ordered engrossed.
February 18, 2011, engrossed.
February 22, 2011, read third time, passed. Yeas 48, nays 0.

HOUSE ACTION

March 28, 2011, read first time and referred to Committee on Local Government.
April 18, 2011, amended, reported — Do Pass.

**C
O
P
Y**

ES 381—LS 6651/DI 116+



Indiana board of tax review (Indiana board) to review the county board's conduct of the review and determine whether any increase of the assessed value of the taxpayer's property should be prohibited. Permits the Indiana board to review a county board's conduct of a review of a property tax assessment to determine whether the county board completed its statutory duties. Permits the Indiana board to remand the case to the county board for further proceedings if the Indiana board determines that the county board has failed to complete its statutory duties. Provides that certain local officials of a county or their employees or contractors may not serve as a tax representative for any taxpayer with respect to property subject to property taxes in the same county before the county property tax assessment board of appeals (county board) or the Indiana board of tax review (Indiana board). Provides that this prohibition does not prohibit a contract employee or contractor of a tax official from serving as a tax representative unless the contract employee or contractor personally and substantially participated in the assessment of the property. Specifies that an individual who is a former assessor or a former employee, contract employee, or contractor of an assessor may not represent or assist another person in an assessment appeal before the Indiana board or a county board if, while the individual was an assessor or an employee, contract employee, or contractor of an assessor, the individual personally and substantially participated in the assessment of the property. Specifies that a property owner may prove that the property owner's property is assessed without uniformity using certain comparable properties. Provides that the taxpayer prevails in an appeal unless the assessor rebuts the property owner's evidence with alternative evidence of comparable properties. Provides for the collection of the recreational vehicle and truck camper excise tax from the owners of recreational vehicles that are not registered in any state but are permanently located in Indiana

**C
O
P
Y**



April 18, 2011

First Regular Session 117th General Assembly (2011)

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 2010 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 381



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 6-1.1-12-37, AS AMENDED BY P.L.113-2010,
- 2 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 MARCH 1, 2010 (RETROACTIVE)]: Sec. 37. (a) The following
- 4 definitions apply throughout this section:
- 5 (1) "Dwelling" means any of the following:
- 6 (A) Residential real property improvements that an individual
- 7 uses as the individual's residence, including a house or garage.
- 8 (B) A mobile home that is not assessed as real property that an
- 9 individual uses as the individual's residence.
- 10 (C) A manufactured home that is not assessed as real property
- 11 that an individual uses as the individual's residence.
- 12 (2) "Homestead" means an individual's principal place of
- 13 residence:
- 14 (A) that is located in Indiana;
- 15 (B) that:
- 16 (i) the individual owns;
- 17 (ii) the individual is buying under a contract, recorded in the

C
o
p
y

ES 381—LS 6651/DI 116+



1 county recorder's office, that provides that the individual is
 2 to pay the property taxes on the residence;
 3 (iii) the individual is entitled to occupy as a
 4 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 5 cooperative housing corporation (as defined in 26 U.S.C.
 6 216); or
 7 (iv) is a residence described in section 17.9 of this chapter
 8 that is owned by a trust if the individual is an individual
 9 described in section 17.9 of this chapter; and
 10 (C) that consists of a dwelling and the real estate, not
 11 exceeding one (1) acre, that immediately surrounds that
 12 dwelling.
 13 Except as provided in subsection (k), the term does not include
 14 property owned by a corporation, partnership, limited liability
 15 company, or other entity not described in this subdivision.
 16 (b) Each year a homestead is eligible for a standard deduction from
 17 the assessed value of the homestead for an assessment date. The
 18 deduction provided by this section applies to property taxes first due
 19 and payable for an assessment date only if an individual has an interest
 20 in the homestead described in subsection (a)(2)(B) on:
 21 (1) the assessment date; or
 22 (2) any date in the same year after an assessment date that a
 23 statement is filed under subsection (e) or section 44 of this
 24 chapter, if the property consists of real property.
 25 Subject to subsection (c), the auditor of the county shall record and
 26 make the deduction for the individual or entity qualifying for the
 27 deduction.
 28 (c) Except as provided in section 40.5 of this chapter, the total
 29 amount of the deduction that a person may receive under this section
 30 for a particular year is the lesser of:
 31 (1) sixty percent (60%) of the assessed value of the real property,
 32 mobile home not assessed as real property, or manufactured home
 33 not assessed as real property; or
 34 (2) forty-five thousand dollars (\$45,000).
 35 (d) A person who has sold real property, a mobile home not assessed
 36 as real property, or a manufactured home not assessed as real property
 37 to another person under a contract that provides that the contract buyer
 38 is to pay the property taxes on the real property, mobile home, or
 39 manufactured home may not claim the deduction provided under this
 40 section with respect to that real property, mobile home, or
 41 manufactured home.
 42 (e) Except as provided in sections 17.8 and 44 of this chapter and

C
O
P
Y



1 subject to section 45 of this chapter, an individual who desires to claim
2 the deduction provided by this section must file a certified statement in
3 duplicate, on forms prescribed by the department of local government
4 finance, with the auditor of the county in which the homestead is
5 located. The statement must include:

6 (1) the parcel number or key number of the property and the name
7 of the city, town, or township in which the property is located;

8 (2) the name of any other location in which the applicant or the
9 applicant's spouse owns, is buying, or has a beneficial interest in
10 residential real property;

11 (3) the names of:

12 (A) the applicant and the applicant's spouse (if any):

13 (i) as the names appear in the records of the United States
14 Social Security Administration for the purposes of the
15 issuance of a Social Security card and Social Security
16 number; or

17 (ii) that they use as their legal names when they sign their
18 names on legal documents;

19 if the applicant is an individual; or

20 (B) each individual who qualifies property as a homestead
21 under subsection (a)(2)(B) and the individual's spouse (if any):

22 (i) as the names appear in the records of the United States
23 Social Security Administration for the purposes of the
24 issuance of a Social Security card and Social Security
25 number; or

26 (ii) that they use as their legal names when they sign their
27 names on legal documents;

28 if the applicant is not an individual; and

29 (4) either:

30 (A) the last five (5) digits of the applicant's Social Security
31 number and the last five (5) digits of the Social Security
32 number of the applicant's spouse (if any); or

33 (B) if the applicant or the applicant's spouse (if any) do not
34 have a Social Security number, any of the following for that
35 individual:

36 (i) The last five (5) digits of the individual's driver's license
37 number.

38 (ii) The last five (5) digits of the individual's state
39 identification card number.

40 (iii) If the individual does not have a driver's license or a
41 state identification card, the last five (5) digits of a control
42 number that is on a document issued to the individual by the

C
o
p
y



1 federal government and determined by the department of
 2 local government finance to be acceptable.

3 If a form or statement provided to the county auditor under this section,
 4 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 5 part or all of the Social Security number of a party or other number
 6 described in subdivision (4)(B) of a party, the telephone number and
 7 the Social Security number or other number described in subdivision
 8 (4)(B) included are confidential. The statement may be filed in person
 9 or by mail. If the statement is mailed, the mailing must be postmarked
 10 on or before the last day for filing. The statement applies for that first
 11 year and any succeeding year for which the deduction is allowed. With
 12 respect to real property, the statement must be completed and dated in
 13 the calendar year for which the person desires to obtain the deduction
 14 and filed with the county auditor on or before January 5 of the
 15 immediately succeeding calendar year. With respect to a mobile home
 16 that is not assessed as real property, the person must file the statement
 17 during the twelve (12) months before March 31 of the year for which
 18 the person desires to obtain the deduction.

19 (f) If an individual who is receiving the deduction provided by this
 20 section or who otherwise qualifies property for a deduction under this
 21 section:

22 (1) changes the use of the individual's property so that part or all
 23 of the property no longer qualifies for the deduction under this
 24 section; or

25 (2) is no longer eligible for a deduction under this section on
 26 another parcel of property because:

27 (A) the individual would otherwise receive the benefit of more
 28 than one (1) deduction under this chapter; or

29 (B) the individual maintains the individual's principal place of
 30 residence with another individual who receives a deduction
 31 under this section;

32 the individual must file a certified statement with the auditor of the
 33 county, notifying the auditor of the change of use, not more than sixty
 34 (60) days after the date of that change. An individual who fails to file
 35 the statement required by this subsection is liable for any additional
 36 taxes that would have been due on the property if the individual had
 37 filed the statement as required by this subsection plus a civil penalty
 38 equal to ten percent (10%) of the additional taxes due. The civil penalty
 39 imposed under this subsection is in addition to any interest and
 40 penalties for a delinquent payment that might otherwise be due. One
 41 percent (1%) of the total civil penalty collected under this subsection
 42 shall be transferred by the county to the department of local

C
O
P
Y



1 government finance for use by the department in establishing and
 2 maintaining the homestead property data base under subsection (i) and,
 3 to the extent there is money remaining, for any other purposes of the
 4 department. This amount becomes part of the property tax liability for
 5 purposes of this article.

6 (g) The department of local government finance shall adopt rules or
 7 guidelines concerning the application for a deduction under this
 8 section.

9 (h) This subsection does not apply to property in the first year for
 10 which a deduction is claimed under this section if the sole reason that
 11 a deduction is claimed on other property is that the individual or
 12 married couple maintained a principal residence at the other property
 13 on March 1 in the same year in which an application for a deduction is
 14 filed under this section or, if the application is for a homestead that is
 15 assessed as personal property, on March 1 in the immediately
 16 preceding year and the individual or married couple is moving the
 17 individual's or married couple's principal residence to the property that
 18 is the subject of the application. **Except as provided in subsection (n),**
 19 the county auditor may not grant an individual or a married couple a
 20 deduction under this section if:

21 (1) the individual or married couple, for the same year, claims ~~the~~
 22 a deduction on two (2) or more different applications for the
 23 deduction; and

24 (2) the applications claim the deduction for different property.

25 (i) The department of local government finance shall provide secure
 26 access to county auditors to a homestead property data base that
 27 includes access to the homestead owner's name and the numbers
 28 required from the homestead owner under subsection (e)(4) for the sole
 29 purpose of verifying whether an owner is wrongly claiming a deduction
 30 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 31 IC 6-3.5.

32 (j) The department of local government finance shall work with
 33 county auditors to develop procedures to determine whether a property
 34 owner that is claiming a standard deduction or homestead credit is not
 35 eligible for the standard deduction or homestead credit because the
 36 property owner's principal place of residence is outside Indiana.

37 (k) As used in this section, "homestead" includes property that
 38 satisfies each of the following requirements:

39 (1) The property is located in Indiana and consists of a dwelling
 40 and the real estate, not exceeding one (1) acre, that immediately
 41 surrounds that dwelling.

42 (2) The property is the principal place of residence of an

C
o
p
y



- 1 individual.
- 2 (3) The property is owned by an entity that is not described in
- 3 subsection (a)(2)(B).
- 4 (4) The individual residing on the property is a shareholder,
- 5 partner, or member of the entity that owns the property.
- 6 (5) The property was eligible for the standard deduction under
- 7 this section on March 1, 2009.
- 8 (l) If a county auditor terminates a deduction for property described
- 9 in subsection (k) with respect to property taxes that are:
 - 10 (1) imposed for an assessment date in 2009; and
 - 11 (2) first due and payable in 2010;
- 12 on the grounds that the property is not owned by an entity described in
- 13 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
- 14 the taxpayer provides proof that the property is eligible for the
- 15 deduction in accordance with subsection (k) and that the individual
- 16 residing on the property is not claiming the deduction for any other
- 17 property.
- 18 (m) For assessments dates after 2009, the term "homestead"
- 19 includes:
 - 20 (1) a deck or patio;
 - 21 (2) a gazebo; or
 - 22 (3) another residential yard structure, as defined in rules adopted
 - 23 by the department of local government finance (other than a
 - 24 swimming pool);
- 25 that is assessed as real property and attached to the dwelling.
- 26 **(n) A county auditor shall grant an individual a deduction under**
- 27 **this section regardless of whether the individual and the**
- 28 **individual's spouse claim a deduction on two (2) different**
- 29 **applications and each application claims a deduction for different**
- 30 **property if the property owned by the individual's spouse is located**
- 31 **outside Indiana and the individual files an affidavit with the county**
- 32 **auditor containing the following information:**
 - 33 (1) The names of the county and state in which the
 - 34 individual's spouse claims a deduction substantially similar to
 - 35 the deduction allowed by this section.
 - 36 (2) A statement made under penalty of perjury that the
 - 37 following are true:
 - 38 (A) That the individual and the individual's spouse
 - 39 maintain separate principal places of residence.
 - 40 (B) That neither the individual nor the individual's spouse
 - 41 has an ownership interest in the other's principal place of
 - 42 residence.

COPY



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

(C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

SECTION 2. IC 6-1.1-15-1, AS AMENDED BY P.L.182-2009(ss), SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

- (1) The assessment of the taxpayer's tangible property.
- (2) A deduction for which a review under this section is authorized by any of the following:
 - (A) IC 6-1.1-12-25.5.
 - (B) IC 6-1.1-12-28.5.
 - (C) IC 6-1.1-12-35.5.
 - (D) IC 6-1.1-12.1-5.
 - (E) IC 6-1.1-12.1-5.3.
 - (F) IC 6-1.1-12.1-5.4.

(b) At the time that notice of an action referred to in subsection (a) is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and
- (2) the procedures the taxpayer must follow in order to obtain a review under this section.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of

C
o
p
y



1 assessment as otherwise required by this article. The notice to obtain
 2 a review must be filed not later than the later of:
 3 (1) May 10 of the year; or
 4 (2) forty-five (45) days after the date of the tax statement mailed
 5 by the county treasurer, regardless of whether the assessing
 6 official changes the taxpayer's assessment.
 7 (e) A change in an assessment made as a result of a notice for
 8 review filed by a taxpayer under subsection (d) after the time
 9 prescribed in subsection (d) becomes effective for the next assessment
 10 date. A change in an assessment made as a result of a notice for review
 11 filed by a taxpayer under subsection (c) or (d) remains in effect from
 12 the assessment date for which the change is made until the next
 13 assessment date for which the assessment is changed under this article.
 14 (f) The written notice filed by a taxpayer under subsection (c) or (d)
 15 must include the following information:
 16 (1) The name of the taxpayer.
 17 (2) The address and parcel or key number of the property.
 18 (3) The address and telephone number of the taxpayer.
 19 (g) The filing of a notice under subsection (c) or (d):
 20 (1) initiates a review under this section; and
 21 (2) constitutes a request by the taxpayer for a preliminary
 22 informal meeting with the official referred to in subsection (a).
 23 (h) A county or township official who receives a notice for review
 24 filed by a taxpayer under subsection (c) or (d) shall:
 25 (1) immediately forward the notice to the county board; and
 26 (2) attempt to hold a preliminary informal meeting with the
 27 taxpayer to resolve as many issues as possible by:
 28 (A) discussing the specifics of the taxpayer's assessment or
 29 deduction;
 30 (B) reviewing the taxpayer's property record card;
 31 (C) explaining to the taxpayer how the assessment or
 32 deduction was determined;
 33 (D) providing to the taxpayer information about the statutes,
 34 rules, and guidelines that govern the determination of the
 35 assessment or deduction;
 36 (E) noting and considering objections of the taxpayer;
 37 (F) considering all errors alleged by the taxpayer; and
 38 (G) otherwise educating the taxpayer about:
 39 (i) the taxpayer's assessment or deduction;
 40 (ii) the assessment or deduction process; and
 41 (iii) the assessment or deduction appeal process.
 42 (i) Not later than ten (10) days after the informal preliminary

C
O
P
Y



1 meeting, the official referred to in subsection (a) shall forward to the
 2 county auditor and the county board the results of the conference on a
 3 form prescribed by the department of local government finance that
 4 must be completed and signed by the taxpayer and the official. The
 5 form must indicate the following:

6 (1) If the taxpayer and the official agree on the resolution of all
 7 assessment or deduction issues in the review, a statement of:

8 (A) those issues; and

9 (B) the assessed value of the tangible property or the amount
 10 of the deduction that results from the resolution of those issues
 11 in the manner agreed to by the taxpayer and the official.

12 (2) If the taxpayer and the official do not agree on the resolution
 13 of all assessment or deduction issues in the review:

14 (A) a statement of those issues; and

15 (B) the identification of:

16 (i) the issues on which the taxpayer and the official agree;
 17 and

18 (ii) the issues on which the taxpayer and the official
 19 disagree.

20 (j) If the county board receives a form referred to in subsection
 21 (i)(1) before the hearing scheduled under subsection (k):

22 (1) the county board shall cancel the hearing;

23 (2) the county official referred to in subsection (a) shall give
 24 notice to the taxpayer, the county board, the county assessor, and
 25 the county auditor of the assessment or deduction in the amount
 26 referred to in subsection (i)(1)(B); and

27 (3) if the matter in issue is the assessment of tangible property,
 28 the county board may reserve the right to change the assessment
 29 under IC 6-1.1-13.

30 (k) If:

31 (1) subsection (i)(2) applies; or

32 (2) the county board does not receive a form referred to in
 33 subsection (i) not later than one hundred twenty (120) days after
 34 the date of the notice for review filed by the taxpayer under
 35 subsection (c) or (d);

36 the county board shall hold a hearing on a review under this subsection
 37 not later than one hundred eighty (180) days after the date of that
 38 notice. The county board shall, by mail, give notice of the date, time,
 39 and place fixed for the hearing to the taxpayer and the county or
 40 township official with whom the taxpayer filed the notice for review.
 41 The taxpayer and the county or township official with whom the
 42 taxpayer filed the notice for review are parties to the proceeding before

C
O
P
Y



1 the county board.

2 (l) At the hearing required under subsection (k):

3 (1) the taxpayer may present the taxpayer's reasons for
4 disagreement with the assessment or deduction; and

5 (2) the county or township official with whom the taxpayer filed
6 the notice for review must present:

7 (A) the basis for the assessment or deduction decision; and

8 (B) the reasons the taxpayer's contentions should be denied.

9 (m) The official referred to in subsection (a) may not require the
10 taxpayer to provide documentary evidence at the preliminary informal
11 meeting under subsection (h). The county board may not require a
12 taxpayer to file documentary evidence or summaries of statements of
13 testimonial evidence before the hearing required under subsection (k).
14 If the action for which a taxpayer seeks review under this section is the
15 assessment of tangible property, the taxpayer is not required to have an
16 appraisal of the property in order to do the following:

17 (1) Initiate the review.

18 (2) Prosecute the review.

19 (n) The county board shall prepare a written decision resolving all
20 of the issues under review. The county board shall, by mail, give notice
21 of its determination not later than one hundred twenty (120) days after
22 the hearing under subsection (k) to the taxpayer, the official referred to
23 in subsection (a), the county assessor, and the county auditor.

24 (o) If the maximum time elapses:

25 (1) under subsection (k) for the county board to hold a hearing; or

26 (2) under subsection (n) for the county board to give notice of its
27 determination;

28 the taxpayer may initiate a proceeding for review before the Indiana
29 board by taking the action required by section 3 of this chapter at any
30 time after the maximum time elapses.

31 (p) This subsection applies if the assessment for which a notice of
32 review is filed increased the assessed value of the assessed property by
33 more than five percent (5%) over the assessed value finally determined
34 for the immediately preceding assessment date. The county assessor or
35 township assessor making the assessment has the burden of proving
36 that the assessment is correct.

37 **(q) Notwithstanding any provision to the contrary, the assessed**
38 **value of a property may not be increased for an assessment date**
39 **subject to review under this chapter if the county board fails to**
40 **complete the duties set forth in this section with respect to the**
41 **conduct of the review. A taxpayer may petition the Indiana board**
42 **under IC 6-1.5-4.5 to review the county board's conduct of the**

C
o
p
y



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

review and determine whether the assessed value of the taxpayer's property should be established under this subsection.

SECTION 3. IC 6-1.1-15-4, AS AMENDED BY P.L.219-2007, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may **do any of the following:**

- (1) Correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.
- (2) **Review the county board's conduct of a review of a property tax assessment under this chapter to determine whether the county board completed the duties imposed upon the county board by section 1 of this chapter.**
- (3) **Remand the case to the county board for further proceedings in compliance with this chapter if the Indiana board determines that the county board has failed to complete the duties imposed upon the county board by section 1 of this chapter.**

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment or exemption is under appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana

C
o
p
y



- 1 board's instructions for completing the form prescribed under section
2 3 of this chapter.
- 3 (d) After the hearing, the Indiana board shall give the taxpayer, the
4 county assessor, and any entity that filed an amicus curiae brief:
- 5 (1) notice, by mail, of its final determination; and
6 (2) for parties entitled to appeal the final determination, notice of
7 the procedures they must follow in order to obtain court review
8 under section 5 of this chapter.
- 9 (e) Except as provided in subsection (f), the Indiana board shall
10 conduct a hearing not later than nine (9) months after a petition in
11 proper form is filed with the Indiana board, excluding any time due to
12 a delay reasonably caused by the petitioner.
- 13 (f) With respect to an appeal of a real property assessment that takes
14 effect on the assessment date on which a general reassessment of real
15 property takes effect under IC 6-1.1-4-4, the Indiana board shall
16 conduct a hearing not later than one (1) year after a petition in proper
17 form is filed with the Indiana board, excluding any time due to a delay
18 reasonably caused by the petitioner.
- 19 (g) Except as provided in subsection (h), the Indiana board shall
20 make a determination not later than the later of:
- 21 (1) ninety (90) days after the hearing; or
22 (2) the date set in an extension order issued by the Indiana board.
- 23 (h) With respect to an appeal of a real property assessment that
24 takes effect on the assessment date on which a general reassessment of
25 real property takes effect under IC 6-1.1-4-4, the Indiana board shall
26 make a determination not later than the later of:
- 27 (1) one hundred eighty (180) days after the hearing; or
28 (2) the date set in an extension order issued by the Indiana board.
- 29 (i) The Indiana board may not extend the final determination date
30 under subsection (g) or (h) by more than one hundred eighty (180)
31 days. If the Indiana board fails to make a final determination within the
32 time allowed by this section, the entity that initiated the petition may:
- 33 (1) take no action and wait for the Indiana board to make a final
34 determination; or
35 (2) petition for judicial review under section 5 of this chapter.
- 36 (j) A final determination must include separately stated findings of
37 fact for all aspects of the determination. Findings of ultimate fact must
38 be accompanied by a concise statement of the underlying basic facts of
39 record to support the findings. Findings must be based exclusively
40 upon the evidence on the record in the proceeding and on matters
41 officially noticed in the proceeding. Findings must be based upon a
42 preponderance of the evidence.

C
O
P
Y



1 (k) The Indiana board may limit the scope of the appeal to the issues
 2 raised in the petition and the evaluation of the evidence presented to
 3 the county board in support of those issues only if all parties
 4 participating in the hearing required under subsection (a) agree to the
 5 limitation. A party participating in the hearing required under
 6 subsection (a) is entitled to introduce evidence that is otherwise proper
 7 and admissible without regard to whether that evidence has previously
 8 been introduced at a hearing before the county board.

9 (l) The Indiana board may require the parties to the appeal:

10 (1) to file not more than five (5) business days before the date of
 11 the hearing required under subsection (a) documentary evidence
 12 or summaries of statements of testimonial evidence; and

13 (2) to file not more than fifteen (15) business days before the date
 14 of the hearing required under subsection (a) lists of witnesses and
 15 exhibits to be introduced at the hearing.

16 (m) A party to a proceeding before the Indiana board shall provide
 17 to all other parties to the proceeding the information described in
 18 subsection (l) if the other party requests the information in writing at
 19 least ten (10) days before the deadline for filing of the information
 20 under subsection (l).

21 (n) The Indiana board may base its final determination on a
 22 stipulation between the respondent and the petitioner. If the final
 23 determination is based on a stipulated assessed valuation of tangible
 24 property, the Indiana board may order the placement of a notation on
 25 the permanent assessment record of the tangible property that the
 26 assessed valuation was determined by stipulation. The Indiana board
 27 may:

28 (1) order that a final determination under this subsection has no
 29 precedential value; or

30 (2) specify a limited precedential value of a final determination
 31 under this subsection.

32 SECTION 4. IC 6-1.1-15-17 IS ADDED TO THE INDIANA CODE
 33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 34 1, 2011]: **Sec. 17. (a) As used in this section, "tax official" means:**

35 **(1) a township assessor;**

36 **(2) a county assessor;**

37 **(3) a county auditor;**

38 **(4) a county treasurer;**

39 **(5) a member of a county board; or**

40 **(6) any employee, contract employee, or independent**
 41 **contractor of an individual described in subdivisions (1)**
 42 **through (5).**

C
O
P
Y



1 (b) Except as provided in subsection (c), a tax official in a county
2 may not serve as a tax representative of any taxpayer with respect
3 to property subject to property taxes in the county before the
4 county board of that county or the Indiana board. The prohibition
5 under this subsection applies regardless of whether or not the
6 individual receives any compensation for the representation or
7 assistance.

8 (c) Subsection (b) does not:

9 (1) prohibit a contract employee or independent contractor of
10 a tax official from serving as a tax representative before the
11 county board or Indiana board for a taxpayer with respect to
12 property subject to property taxes in the county unless the
13 contract employee or independent contractor personally and
14 substantially participated in the assessment of the property;
15 or

16 (2) prohibit an individual from appearing before the county
17 board or Indiana board regarding property owned by the
18 individual.

19 (d) An individual who is a former county assessor, former
20 township assessor, former employee or contract employee of a
21 county assessor or township assessor, or an independent contractor
22 formerly employed by a county assessor or township assessor may
23 not serve as a tax representative for or otherwise assist another
24 person in an assessment appeal before a county board or the
25 Indiana board if:

26 (1) the appeal involves the assessment of property located in:
27 (A) the county in which the individual was the county
28 assessor or was an employee, contract employee, or
29 independent contractor of the county assessor; or

30 (B) the township in which the individual was the township
31 assessor or was an employee, contract employee, or
32 independent contractor of the township assessor; and

33 (2) while the individual was the county assessor or township
34 assessor, was employed by or a contract employee of the
35 county assessor or the township assessor, or was an
36 independent contractor for the county assessor or the
37 township assessor, the individual personally and substantially
38 participated in the assessment of the property.

39 The prohibition under this subsection applies regardless of whether
40 or not the individual receives any compensation for the
41 representation or assistance. However, this subsection does not
42 prohibit an individual from appearing before the Indiana board or

C
O
P
Y



1 county board regarding property owned by the individual.

2 SECTION 5. IC 6-1.1-15-18 IS ADDED TO THE INDIANA CODE
3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
4 1, 2011]: **Sec. 18. (a) This section applies to the following:**

5 (1) Any property tax assessment appeal that is pending before
6 a county property tax assessment board of appeals or the
7 Indiana board of tax review on July 1, 2011, regardless of:

8 (A) when the appeal was filed; or

9 (B) the assessment date at issue in the appeal.

10 (2) A property tax assessment appeal filed after June 30, 2011.

11 (b) In a review or appeal under this chapter, a property owner
12 may prove that the property is assessed without uniformity by
13 showing that the assessed value of the property, as determined by
14 reference to the property record card for the property, exceeds the
15 median assessed value of a reasonable number of appropriately
16 adjusted comparable properties, as the median assessed value is
17 determined by reference to the property record cards for the
18 comparable properties. The taxpayer prevails unless the assessor
19 rebuts the taxpayer's evidence with alternative evidence of
20 comparable properties.

21 SECTION 6. IC 6-1.5-4.5 IS ADDED TO THE INDIANA CODE
22 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2011]:

24 **Chapter 4.5. Review of the Compliance with Statutory Duties of
25 a County Property Tax Assessment Board of Appeals**

26 **Sec. 1. The Indiana board shall conduct an impartial review of
27 a petition to review the conduct of a county board with respect to
28 the county board's review of a property tax assessment under
29 IC 6-1.1-15-1.**

30 **Sec. 2. The Indiana board shall prescribe a form for use in
31 submitting petitions for review of the conduct of a county board.
32 The Indiana board shall issue instructions for completion of the
33 form.**

34 **Sec. 3. In order to obtain information that is necessary to the
35 Indiana board's conduct of a necessary or proper inquiry, the
36 Indiana board or a board administrative law judge may:**

37 (1) subpoena and examine witnesses;

38 (2) administer oaths; and

39 (3) subpoena and examine books or papers that are in the
40 hands of any person.

41 **Sec. 4. (a) The Indiana board shall conduct a hearing or cause
42 a hearing to be conducted within six (6) months after a petition in**

C
o
p
y



1 proper form is filed with the Indiana board, excluding any time
2 due to a delay reasonably caused by the petitioner.

3 (b) The Indiana board shall make a final determination within
4 the later of forty-five (45) days after the hearing or the date set in
5 an extension order issued by the Indiana board. However, the
6 Indiana board may not extend the final determination date by
7 more than one hundred eighty (180) days.

8 (c) The failure of the Indiana board to conduct a hearing within
9 the period prescribed in this section does not constitute notice to
10 the person of an Indiana board final determination.

11 (d) If the Indiana board fails to make a final determination
12 within the time allowed by this section after a hearing, the entity
13 that initiated the petition may:

- 14 (1) take no action and wait for the Indiana board to make a
15 final determination; or
- 16 (2) initiate a proceeding for judicial review by taking the
17 action required by section 7 of this chapter at any time after
18 the maximum time elapses.

19 (e) If:
20 (1) a judicial proceeding is initiated under subsection (d); and
21 (2) the Indiana board has not issued a determination;
22 the tax court shall determine the matter de novo.

23 Sec. 5. (a) After conducting a hearing, the Indiana board may
24 take additional evidence or hold additional hearings.

25 (b) The Indiana board may base its final determination on a
26 stipulation between the respondent and the petitioner.

27 (c) If the Indiana board does not issue its final determination
28 under subsection (b), the Indiana board's final determination must
29 include separately stated findings of fact for all aspects of the
30 determination. Findings of ultimate fact must be accompanied by
31 a concise statement of the underlying basic facts of record to
32 support the findings. Findings must:

- 33 (1) be based exclusively on:
 - 34 (A) the evidence on the record in the proceeding; and
 - 35 (B) matters officially noticed in the proceeding; and
- 36 (2) be based on a preponderance of the evidence.

37 (d) If the Indiana board determines that the county board failed
38 to complete the statutory duties set forth in IC 6-1.1-15-1, the
39 board shall order the appropriate assessing officials to establish the
40 assessed value of the taxpayer's property under IC 6-1.1-15-1(q).

41 Sec. 6. A final determination of the Indiana board is subject to
42 judicial review under section 7 of this chapter. The:

C
O
P
Y



- 1 (1) county board whose conduct is under judicial review; and
- 2 (2) department of local government finance;
- 3 are parties to a judicial review initiated under this section.

4 Sec. 7. (a) Not later than fifteen (15) days after the Indiana
 5 board gives notice of its final determination under section 4 of this
 6 chapter to the party or the maximum allowable time for the
 7 issuance of a final determination by the Indiana board under
 8 section 4 of this chapter expires, a party to the proceeding may
 9 request a rehearing before the Indiana board. The Indiana board
 10 may conduct a rehearing and affirm or modify its final
 11 determination, giving the same notices after the rehearing as are
 12 required by section 4 of this chapter. The Indiana board has fifteen
 13 (15) days after receiving a petition for a rehearing to determine
 14 whether to grant a rehearing. Failure to grant a rehearing not later
 15 than fifteen (15) days after receiving the petition shall be treated as
 16 a final determination to deny the petition. A petition for a
 17 rehearing does not toll the time in which to file a petition for
 18 judicial review unless the petition for rehearing is granted. If the
 19 Indiana board determines to rehear a final determination, the
 20 Indiana board:

- 21 (1) may conduct the additional hearings that the Indiana
- 22 board determines necessary or review the written record
- 23 without additional hearings; and
- 24 (2) shall issue a final determination not later than ninety (90)
- 25 days after notifying the parties that the Indiana board will
- 26 rehear the final determination.

27 If the Indiana board fails to make a final determination within the
 28 time allowed under subdivision (2), the entity that initiated the
 29 petition for rehearing may take no action and wait for the Indiana
 30 board to make a final determination or petition for judicial review
 31 under subsection (g).

32 (b) A party may petition for judicial review of the final
 33 determination of the Indiana board regarding the conduct of a
 34 county board in reviewing the assessment of the taxpayer's
 35 property under IC 6-1.1-15. In order to obtain judicial review
 36 under this section, a party must:

- 37 (1) file a petition with the Indiana tax court;
- 38 (2) serve a copy of the petition on:
 - 39 (A) the county assessor as the secretary of the county
 - 40 property tax assessment board of appeals;
 - 41 (B) the attorney general; and
 - 42 (C) any entity that filed an amicus curiae brief with the

COPY



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

Indiana board; and
(3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

(1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or

(2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4 of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section.

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 7. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax on ~~each recreational vehicles and~~

**C
O
P
Y**



- 1 **vehicle or truck ~~campers~~ camper that is:**
- 2 **(1) a recreational vehicle subject to registration under**
- 3 **IC 9-18;**
- 4 **(2) a truck camper owned by an Indiana resident; or**
- 5 **(3) a recreational vehicle that is:**
- 6 **(A) permanently located in Indiana as determined by the**
- 7 **county assessor of the county in which the recreational**
- 8 **vehicle is located; and**
- 9 **(B) not registered under the motor vehicle laws of Indiana**
- 10 **or any other state.**

11 The excise tax is imposed instead of the ad valorem property tax levied
 12 for state or local purposes but in addition to any registration fees
 13 imposed on recreational vehicles.

14 (b) The tax imposed by this chapter is a listed tax and subject to
 15 IC 6-8.1.

16 (c) A recreational vehicle subject to this chapter may not be
 17 assessed as personal property for the purpose of the assessment and
 18 levy of personal property taxes after December 31, 2008, and is not
 19 subject to ad valorem taxes first due and payable after December 31,
 20 2009, regardless of whether the recreational vehicle is registered under
 21 the state motor vehicle registration laws. A person may not be required
 22 to give proof of the payment of ad valorem taxes as a condition to the
 23 registration of a recreational vehicle subject to the tax imposed by this
 24 chapter.

25 (d) A truck camper subject to this chapter may not be assessed as
 26 personal property for the purpose of the assessment and levy of
 27 personal property taxes after December 31, 2008, and is not subject to
 28 ad valorem taxes first due and payable after December 31, 2009.

- 29 **(e) A recreational vehicle that:**
- 30 **(1) is not registered under the motor vehicle laws of any state;**
- 31 **and**
- 32 **(2) has remained parked on the same campground space for**
- 33 **at least six (6) months as of March 1 of a particular year;**
- 34 **is presumed to be permanently located in Indiana.**

35 SECTION 8. IC 6-6-5.1-14.4 IS ADDED TO THE INDIANA
 36 CODE AS A NEW SECTION TO READ AS FOLLOWS
 37 [EFFECTIVE UPON PASSAGE]: **Sec. 14.4. (a) This section applies**
 38 **to excise taxes imposed under this chapter for a calendar year**
 39 **beginning after December 31, 2010.**

40 **(b) Before April 15 and at the request of the county assessor,**
 41 **each person operating a campground shall annually submit to the**
 42 **county assessor a report that discloses the following information**

C
O
P
Y



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42

concerning the occupancy of the campground on March 1:

(1) The name, address, and, if available, the telephone number of each person renting a campground space for a recreational vehicle.

(2) Whether a recreational vehicle owned by a person described in subdivision (1) is parked on a campground space.

(3) The date on which the vehicle described in subdivision (2) was parked on the campground space rented from the operator of the campground.

(4) Whether a license plate issued by Indiana or another state is displayed on the recreational vehicle.

(5) The following information from the license plate, if any, of the recreational vehicle:

(A) The license plate number.

(B) The state of issuance.

(C) The date of expiration.

(6) Any other information relevant to determining whether the recreational vehicle is subject to taxation under section 10(a)(3) of this chapter.

(7) The year and model of the recreational vehicle.

(c) Using the reports submitted to the county assessor under subsection (b), the county assessor shall annually determine whether a recreational vehicle is subject to taxation under section 10(a)(3) of this chapter. The county assessor shall:

(1) make the determinations required by this subsection before August 15; and

(2) report to the county treasurer before August 20 the:

(A) name;

(B) address; and

(C) annual tax liability;

of each person owning a recreational vehicle that the county assessor determines is subject to taxation under section 10(a)(3) of this chapter.

(d) The bureau shall provide each county assessor and county treasurer:

(1) the information necessary to determine the annual tax liability of each person owning a recreational vehicle that the county assessor determines is subject to taxation under section 10(a)(3) of this chapter; and

(2) any assistance necessary to implement this section and section 14.5 of this chapter.

SECTION 9. IC 6-6-5.1-14.5 IS ADDED TO THE INDIANA

**C
O
P
Y**



1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE UPON PASSAGE]: **Sec. 14.5. (a) This section applies**
 3 **to excise taxes imposed:**
 4 (1) **under this chapter for a calendar year beginning after**
 5 **December 31, 2011; and**
 6 (2) **with respect to a recreational vehicle that is subject to**
 7 **taxation under section 10(a)(3) of this chapter.**
 8 (b) **Notwithstanding section 14(a) of this chapter, the tax**
 9 **imposed by this chapter on a recreational vehicle described in**
 10 **subsection (a)(2) is payable to the county treasurer of the county in**
 11 **which the recreational vehicle is located.**
 12 (c) **Before September 1 of each year, the county treasurer shall**
 13 **mail an excise tax bill to each person listed on the report received**
 14 **from the county assessor under section 14.4(c)(2) of this chapter.**
 15 (d) **A person receiving an excise tax bill under subsection (c)**
 16 **shall pay the taxes due to the county treasurer before October 1 of**
 17 **the calendar year in which the excise tax bill is received.**
 18 (e) **Before November 1 of each calendar year in which excise**
 19 **taxes are collected by a county under this section, the county**
 20 **treasurer of the county shall do the following:**
 21 (1) **Deposit the excise taxes collected in that year in the**
 22 **account for settlement described in section 22 of this chapter.**
 23 (2) **Using information furnished by the county assessor, certify**
 24 **to the county auditor for each excise tax payment received**
 25 **under this section:**
 26 (A) **the location of the recreational vehicle for which the**
 27 **payment was received; and**
 28 (B) **the amount of the deposit attributable to the excise**
 29 **taxes imposed on the recreational vehicle.**
 30 SECTION 10. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008,
 31 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 UPON PASSAGE]: **Sec. 22. (a) The bureau shall establish procedures**
 33 **necessary for the collection and proper accounting of the tax imposed**
 34 **by this chapter. The necessary forms and records are subject to**
 35 **approval by the state board of accounts.**
 36 (b) **The county treasurer, upon receiving the excise tax collections,**
 37 **shall place the collections into a separate account for settlement at the**
 38 **same time as property taxes are accounted for and settled in June and**
 39 **December of each year, with the right and duty of the county treasurer**
 40 **and county auditor to make advances before the time of final settlement**
 41 **of property taxes in the same manner as provided in IC 5-13-6-3.**
 42 (c) **The county auditor shall determine the total amount of excise**

C
o
p
y



1 taxes collected under this chapter for each taxing unit in the county.
2 The amount collected shall be apportioned and distributed among the
3 respective funds of each taxing unit in the same manner and at the
4 same time as property taxes are apportioned and distributed.

5 (d) The determination under subsection (c) shall be made from:
6 (1) copies of vehicle registration forms and receipts for excise
7 taxes paid on truck campers furnished by the bureau; **and**
8 (2) **information furnished by the county assessor on the**
9 **location of recreational vehicles subject to tax collection**
10 **under section 14.5 of this chapter.**

11 Before the determination, the county assessor shall, from copies of
12 registration forms and receipts, verify information pertaining to legal
13 residence of persons owning taxable recreational vehicles and truck
14 campers from the county assessor's records, to the extent the
15 verification can be made. The county assessor shall further identify and
16 verify from the assessor's records the taxing units within which the
17 persons reside **or in which recreational vehicles described in**
18 **subsection (d)(2) are located.**

19 (e) Verifications under subsection (d) shall be completed not later
20 than thirty (30) days after:

- 21 (1) receipt of vehicle registration forms and receipts by the county
22 assessor; **or**
- 23 (2) **the county assessor submits the report required by section**
24 **14.4(c) of this chapter to the county treasurer.**

25 The county assessor shall certify the information to the county auditor
26 for the county auditor's use when the information is checked and
27 completed.

28 SECTION 11. IC 6-6-5.1-23, AS ADDED BY P.L.131-2008,
29 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 UPON PASSAGE]: Sec. 23. The county auditor shall, from the copies
31 of vehicle registration forms and truck camper receipts furnished by the
32 bureau **and the information furnished by the county assessor**, verify
33 and determine the total amount of excise taxes collected under this
34 chapter for each taxing unit in the county. The bureau shall verify the
35 collections reported by the branches and provide the county auditor
36 adequate and accurate audit information, registration form information,
37 truck camper receipts, records, and materials to support the proper
38 assessment, collection, and refund of excise taxes under this chapter.

39 SECTION 12. **An emergency is declared for this act.**

C
O
P
Y



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 381, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 9, after "any employee" delete "or" and insert ",".

Page 1, line 9, after "contract employee" insert ", or independent contractor".

Page 1, line 11, delete "A" and insert "**Except as provided in subsection (c), a**".

Page 1, line 14, after "board." insert "**The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.**

(c) Subsection (b) does not:

(1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or

(2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

(1) the appeal involves the assessment of property located in:

(A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or

(B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and

(2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the

**C
O
P
Y**



township assessor, the individual personally and substantially participated in the assessment of the property.
The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual."

and when so amended that said bill do pass.

(Reference is to SB 381 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 8, Nays 0.

C
O
P
Y

COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 381, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-12-37, AS AMENDED BY P.L.113-2010, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 37. (a) The following definitions apply throughout this section:

- (1) "Dwelling" means any of the following:
 - (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.
 - (B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.
 - (C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.
- (2) "Homestead" means an individual's principal place of residence:
 - (A) that is located in Indiana;
 - (B) that:
 - (i) the individual owns;
 - (ii) the individual is buying under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;



(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. The deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

(1) the assessment date; or

(2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) forty-five thousand dollars (\$45,000).

(d) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement in

C
O
P
Y



duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement must include:

- (1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;
- (2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;

(3) the names of:

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) do not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) If the individual does not have a driver's license or a state identification card, the last five (5) digits of a control number that is on a document issued to the individual by the federal government and determined by the department of local government finance to be acceptable.

**C
O
P
Y**



If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. With respect to real property, the statement must be completed and dated in the calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires to obtain the deduction.

(f) If an individual who is receiving the deduction provided by this section or who otherwise qualifies property for a deduction under this section:

- (1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or
- (2) is no longer eligible for a deduction under this section on another parcel of property because:
 - (A) the individual would otherwise receive the benefit of more than one (1) deduction under this chapter; or
 - (B) the individual maintains the individual's principal place of residence with another individual who receives a deduction under this section;

the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use, not more than sixty (60) days after the date of that change. An individual who fails to file the statement required by this subsection is liable for any additional taxes that would have been due on the property if the individual had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and,

C
O
P
Y



to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

(g) The department of local government finance shall adopt rules or guidelines concerning the application for a deduction under this section.

(h) This subsection does not apply to property in the first year for which a deduction is claimed under this section if the sole reason that a deduction is claimed on other property is that the individual or married couple maintained a principal residence at the other property on March 1 in the same year in which an application for a deduction is filed under this section or, if the application is for a homestead that is assessed as personal property, on March 1 in the immediately preceding year and the individual or married couple is moving the individual's or married couple's principal residence to the property that is the subject of the application. **Except as provided in subsection (n)**, the county auditor may not grant an individual or a married couple a deduction under this section if:

- (1) the individual or married couple, for the same year, claims ~~the~~ a deduction on two (2) or more different applications for the deduction; and
- (2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.5.

(j) The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

(k) As used in this section, "homestead" includes property that satisfies each of the following requirements:

- (1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.
- (2) The property is the principal place of residence of an individual.
- (3) The property is owned by an entity that is not described in

C
O
P
Y



subsection (a)(2)(B).

(4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.

(5) The property was eligible for the standard deduction under this section on March 1, 2009.

(l) If a county auditor terminates a deduction for property described in subsection (k) with respect to property taxes that are:

- (1) imposed for an assessment date in 2009; and
- (2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessments dates after 2009, the term "homestead" includes:

- (1) a deck or patio;
- (2) a gazebo; or
- (3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

- (1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.**
- (2) A statement made under penalty of perjury that the following are true:**
 - (A) That the individual and the individual's spouse maintain separate principal places of residence.**
 - (B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.**
 - (C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or**

C
O
P
Y



substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

SECTION 2. IC 6-1.1-15-1, AS AMENDED BY P.L.182-2009(ss), SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

- (1) The assessment of the taxpayer's tangible property.
- (2) A deduction for which a review under this section is authorized by any of the following:
 - (A) IC 6-1.1-12-25.5.
 - (B) IC 6-1.1-12-28.5.
 - (C) IC 6-1.1-12-35.5.
 - (D) IC 6-1.1-12.1-5.
 - (E) IC 6-1.1-12.1-5.3.
 - (F) IC 6-1.1-12.1-5.4.

(b) At the time that notice of an action referred to in subsection (a) is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and
- (2) the procedures the taxpayer must follow in order to obtain a review under this section.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. The notice to obtain a review must be filed not later than the later of:

**C
O
P
Y**



- (1) May 10 of the year; or
- (2) forty-five (45) days after the date of the tax statement mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

- (1) The name of the taxpayer.
- (2) The address and parcel or key number of the property.
- (3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

- (1) initiates a review under this section; and
- (2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

- (1) immediately forward the notice to the county board; and
- (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

- (A) discussing the specifics of the taxpayer's assessment or deduction;
- (B) reviewing the taxpayer's property record card;
- (C) explaining to the taxpayer how the assessment or deduction was determined;
- (D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;
- (E) noting and considering objections of the taxpayer;
- (F) considering all errors alleged by the taxpayer; and
- (G) otherwise educating the taxpayer about:
 - (i) the taxpayer's assessment or deduction;
 - (ii) the assessment or deduction process; and
 - (iii) the assessment or deduction appeal process.

(i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a

C
O
P
Y



form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:

- (1) If the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:
 - (A) those issues; and
 - (B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the official.
- (2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:
 - (A) a statement of those issues; and
 - (B) the identification of:
 - (i) the issues on which the taxpayer and the official agree; and
 - (ii) the issues on which the taxpayer and the official disagree.
- (j) If the county board receives a form referred to in subsection (i)(1) before the hearing scheduled under subsection (k):
 - (1) the county board shall cancel the hearing;
 - (2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and
 - (3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.
- (k) If:
 - (1) subsection (i)(2) applies; or
 - (2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board.

 - (l) At the hearing required under subsection (k):

C
O
P
Y



- (1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and
- (2) the county or township official with whom the taxpayer filed the notice for review must present:
 - (A) the basis for the assessment or deduction decision; and
 - (B) the reasons the taxpayer's contentions should be denied.

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (k) to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

- (o) If the maximum time elapses:
 - (1) under subsection (k) for the county board to hold a hearing; or
 - (2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

(p) This subsection applies if the assessment for which a notice of review is filed increased the assessed value of the assessed property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date. The county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

(q) Notwithstanding any provision to the contrary, the assessed value of a property may not be increased for an assessment date subject to review under this chapter if the county board fails to complete the duties set forth in this section with respect to the conduct of the review. A taxpayer may petition the Indiana board under IC 6-1.5-4.5 to review the county board's conduct of the review and determine whether the assessed value of the taxpayer's property should be established under this subsection.

C
O
P
Y



SECTION 3. IC 6-1.1-15-4, AS AMENDED BY P.L.219-2007, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may **do any of the following**:

- (1) Correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.
- (2) Review the county board's conduct of a review of a property tax assessment under this chapter to determine whether the county board completed the duties imposed upon the county board by section 1 of this chapter.**
- (3) Remand the case to the county board for further proceedings in compliance with this chapter if the Indiana board determines that the county board has failed to complete the duties imposed upon the county board by section 1 of this chapter.**

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment or exemption is under appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

**C
O
P
Y**



(d) After the hearing, the Indiana board shall give the taxpayer, the county assessor, and any entity that filed an amicus curiae brief:

- (1) notice, by mail, of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) Except as provided in subsection (f), the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(g) Except as provided in subsection (h), the Indiana board shall make a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall make a determination not later than the later of:

- (1) one hundred eighty (180) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(i) The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this section, the entity that initiated the petition may:

- (1) take no action and wait for the Indiana board to make a final determination; or
- (2) petition for judicial review under section 5 of this chapter.

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to

C
O
P
Y



the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

- (l) The Indiana board may require the parties to the appeal:
 - (1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and
 - (2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

- (1) order that a final determination under this subsection has no precedential value; or
- (2) specify a limited precedential value of a final determination under this subsection."

Page 2, after line 37, begin a new paragraph and insert:

"SECTION 5. IC 6-1.1-15-18 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 18. (a) This section applies to the following:**

- (1) Any property tax assessment appeal that is pending before a county property tax assessment board of appeals or the Indiana board of tax review on July 1, 2011, regardless of:**
 - (A) when the appeal was filed; or**
 - (B) the assessment date at issue in the appeal.**
- (2) A property tax assessment appeal filed after June 30, 2011.**
- (b) In a review or appeal under this chapter, a property owner may prove that the property is assessed without uniformity by**

C
O
P
Y



showing that the assessed value of the property, as determined by reference to the property record card for the property, exceeds the median assessed value of a reasonable number of appropriately adjusted comparable properties, as the median assessed value is determined by reference to the property record cards for the comparable properties. The taxpayer prevails unless the assessor rebuts the taxpayer's evidence with alternative evidence of comparable properties.

SECTION 6. IC 6-1.5-4.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

Chapter 4.5. Review of the Compliance with Statutory Duties of a County Property Tax Assessment Board of Appeals

Sec. 1. The Indiana board shall conduct an impartial review of a petition to review the conduct of a county board with respect to the county board's review of a property tax assessment under IC 6-1.1-15-1.

Sec. 2. The Indiana board shall prescribe a form for use in submitting petitions for review of the conduct of a county board. The Indiana board shall issue instructions for completion of the form.

Sec. 3. In order to obtain information that is necessary to the Indiana board's conduct of a necessary or proper inquiry, the Indiana board or a board administrative law judge may:

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

Sec. 4. (a) The Indiana board shall conduct a hearing or cause a hearing to be conducted within six (6) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

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

(c) The failure of the Indiana board to conduct a hearing within the period prescribed in this section does not constitute notice to the person of an Indiana board final determination.

(d) If the Indiana board fails to make a final determination within the time allowed by this section after a hearing, the entity

**C
O
P
Y**



that initiated the petition may:

- (1) take no action and wait for the Indiana board to make a final determination; or
- (2) initiate a proceeding for judicial review by taking the action required by section 7 of this chapter at any time after the maximum time elapses.

(e) If:

- (1) a judicial proceeding is initiated under subsection (d); and
- (2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

Sec. 5. (a) After conducting a hearing, the Indiana board may take additional evidence or hold additional hearings.

(b) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner.

(c) If the Indiana board does not issue its final determination under subsection (b), the Indiana board's final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must:

- (1) be based exclusively on:
 - (A) the evidence on the record in the proceeding; and
 - (B) matters officially noticed in the proceeding; and
- (2) be based on a preponderance of the evidence.

(d) If the Indiana board determines that the county board failed to complete the statutory duties set forth in IC 6-1.1-15-1, the board shall order the appropriate assessing officials to establish the assessed value of the taxpayer's property under IC 6-1.1-15-1(q).

Sec. 6. A final determination of the Indiana board is subject to judicial review under section 7 of this chapter. The:

- (1) county board whose conduct is under judicial review; and
- (2) department of local government finance;

are parties to a judicial review initiated under this section.

Sec. 7. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen

C
O
P
Y



(15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

- (1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and
- (2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final determination of the Indiana board regarding the conduct of a county board in reviewing the assessment of the taxpayer's property under IC 6-1.1-15. In order to obtain judicial review under this section, a party must:

- (1) file a petition with the Indiana tax court;
- (2) serve a copy of the petition on:
 - (A) the county assessor as the secretary of the county property tax assessment board of appeals;
 - (B) the attorney general; and
 - (C) any entity that filed an amicus curiae brief with the Indiana board; and
- (3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action

C
O
P
Y



required by subsection (b) not later than:

- (1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or
- (2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4 of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section.

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

- (1) a judicial proceeding is initiated under this subsection; and
- (2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 7. IC 6-6-5.1-10, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax on ~~each recreational vehicles and vehicle or truck campers; camper~~ that is:

- (1) a recreational vehicle subject to registration under IC 9-18;
- (2) a truck camper owned by an Indiana resident; or
- (3) a recreational vehicle that is:
 - (A) permanently located in Indiana as determined by the county assessor of the county in which the recreational vehicle is located; and
 - (B) not registered under the motor vehicle laws of Indiana or any other state.

The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees

C
O
P
Y



imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009, regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009.

(e) A recreational vehicle that:

(1) is not registered under the motor vehicle laws of any state; and

(2) has remained parked on the same campground space for at least six (6) months as of March 1 of a particular year; is presumed to be permanently located in Indiana.

SECTION 8. IC 6-6-5.1-14.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 14.4. (a) This section applies to excise taxes imposed under this chapter for a calendar year beginning after December 31, 2010.**

(b) Before April 15 and at the request of the county assessor, each person operating a campground shall annually submit to the county assessor a report that discloses the following information concerning the occupancy of the campground on March 1:

(1) The name, address, and, if available, the telephone number of each person renting a campground space for a recreational vehicle.

(2) Whether a recreational vehicle owned by a person described in subdivision (1) is parked on a campground space.

(3) The date on which the vehicle described in subdivision (2) was parked on the campground space rented from the operator of the campground.

(4) Whether a license plate issued by Indiana or another state is displayed on the recreational vehicle.

(5) The following information from the license plate, if any, of

**C
O
P
Y**



the recreational vehicle:

- (A) The license plate number.
- (B) The state of issuance.
- (C) The date of expiration.

(6) Any other information relevant to determining whether the recreational vehicle is subject to taxation under section 10(a)(3) of this chapter.

(7) The year and model of the recreational vehicle.

(c) Using the reports submitted to the county assessor under subsection (b), the county assessor shall annually determine whether a recreational vehicle is subject to taxation under section 10(a)(3) of this chapter. The county assessor shall:

- (1) make the determinations required by this subsection before August 15; and
- (2) report to the county treasurer before August 20 the:
 - (A) name;
 - (B) address; and
 - (C) annual tax liability;

of each person owning a recreational vehicle that the county assessor determines is subject to taxation under section 10(a)(3) of this chapter.

(d) The bureau shall provide each county assessor and county treasurer:

- (1) the information necessary to determine the annual tax liability of each person owning a recreational vehicle that the county assessor determines is subject to taxation under section 10(a)(3) of this chapter; and
- (2) any assistance necessary to implement this section and section 14.5 of this chapter.

SECTION 9. IC 6-6-5.1-14.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 14.5. (a) This section applies to excise taxes imposed:**

- (1) under this chapter for a calendar year beginning after December 31, 2011; and
- (2) with respect to a recreational vehicle that is subject to taxation under section 10(a)(3) of this chapter.

(b) Notwithstanding section 14(a) of this chapter, the tax imposed by this chapter on a recreational vehicle described in subsection (a)(2) is payable to the county treasurer of the county in which the recreational vehicle is located.

(c) Before September 1 of each year, the county treasurer shall

**C
O
P
Y**



mail an excise tax bill to each person listed on the report received from the county assessor under section 14.4(c)(2) of this chapter.

(d) A person receiving an excise tax bill under subsection (c) shall pay the taxes due to the county treasurer before October 1 of the calendar year in which the excise tax bill is received.

(e) Before November 1 of each calendar year in which excise taxes are collected by a county under this section, the county treasurer of the county shall do the following:

(1) Deposit the excise taxes collected in that year in the account for settlement described in section 22 of this chapter.

(2) Using information furnished by the county assessor, certify to the county auditor for each excise tax payment received under this section:

(A) the location of the recreational vehicle for which the payment was received; and

(B) the amount of the deposit attributable to the excise taxes imposed on the recreational vehicle.

SECTION 10. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the tax imposed by this chapter. The necessary forms and records are subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the county treasurer and county auditor to make advances before the time of final settlement of property taxes in the same manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The amount collected shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) The determination under subsection (c) shall be made from:

(1) copies of vehicle registration forms and receipts for excise taxes paid on truck campers furnished by the bureau; and

(2) information furnished by the county assessor on the location of recreational vehicles subject to tax collection under section 14.5 of this chapter.

Before the determination, the county assessor shall, from copies of registration forms and receipts, verify information pertaining to legal

C
O
P
Y



residence of persons owning taxable recreational vehicles and truck campers from the county assessor's records, to the extent the verification can be made. The county assessor shall further identify and verify from the assessor's records the taxing units within which the persons reside **or in which recreational vehicles described in subsection (d)(2) are located.**

(e) Verifications under subsection (d) shall be completed not later than thirty (30) days after:

(1) receipt of vehicle registration forms and receipts by the county assessor; or

(2) the county assessor submits the report required by section 14.4(c) of this chapter to the county treasurer.

The county assessor shall certify the information to the county auditor for the county auditor's use when the information is checked and completed.

SECTION 11. IC 6-6-5.1-23, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 23. The county auditor shall, from the copies of vehicle registration forms and truck camper receipts furnished by the bureau **and the information furnished by the county assessor**, verify and determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The bureau shall verify the collections reported by the branches and provide the county auditor adequate and accurate audit information, registration form information, truck camper receipts, records, and materials to support the proper assessment, collection, and refund of excise taxes under this chapter.

SECTION 12. **An emergency is declared for this act."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 381 as printed February 16, 2011.)

NEESE, Chair

Committee Vote: yeas 11, nays 1.

C
O
P
Y

