

Adopted	Rejected
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# COMMITTEE REPORT

YES: 11  
NO: 1

**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:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-1.1-12-37, AS AMENDED BY P.L.113-2010,
- 4 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 MARCH 1, 2010 (RETROACTIVE)]; Sec. 37. (a) The following
- 6 definitions apply throughout this section:
- 7 (1) "Dwelling" means any of the following:
- 8 (A) Residential real property improvements that an individual
- 9 uses as the individual's residence, including a house or garage.
- 10 (B) A mobile home that is not assessed as real property that an
- 11 individual uses as the individual's residence.
- 12 (C) A manufactured home that is not assessed as real property
- 13 that an individual uses as the individual's residence.
- 14 (2) "Homestead" means an individual's principal place of
- 15 residence:

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

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

8 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 9 subject to section 45 of this chapter, an individual who desires to claim  
 10 the deduction provided by this section must file a certified statement in  
 11 duplicate, on forms prescribed by the department of local government  
 12 finance, with the auditor of the county in which the homestead is  
 13 located. The statement must include:

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

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

19 (3) the names of:

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

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

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

27 if the applicant is an individual; or

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

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

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

36 if the applicant is not an individual; and

37 (4) either:

38 (A) the last five (5) digits of the applicant's Social Security

- 1 number and the last five (5) digits of the Social Security  
 2 number of the applicant's spouse (if any); or  
 3 (B) if the applicant or the applicant's spouse (if any) do not  
 4 have a Social Security number, any of the following for that  
 5 individual:
- 6 (i) The last five (5) digits of the individual's driver's license  
 7 number.
  - 8 (ii) The last five (5) digits of the individual's state  
 9 identification card number.
  - 10 (iii) If the individual does not have a driver's license or a  
 11 state identification card, the last five (5) digits of a control  
 12 number that is on a document issued to the individual by the  
 13 federal government and determined by the department of  
 14 local government finance to be acceptable.

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

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

- 34 (1) changes the use of the individual's property so that part or all  
 35 of the property no longer qualifies for the deduction under this  
 36 section; or
- 37 (2) is no longer eligible for a deduction under this section on  
 38 another parcel of property because:

- 1 (A) the individual would otherwise receive the benefit of more  
 2 than one (1) deduction under this chapter; or  
 3 (B) the individual maintains the individual's principal place of  
 4 residence with another individual who receives a deduction  
 5 under this section;

6 the individual must file a certified statement with the auditor of the  
 7 county, notifying the auditor of the change of use, not more than sixty  
 8 (60) days after the date of that change. An individual who fails to file  
 9 the statement required by this subsection is liable for any additional  
 10 taxes that would have been due on the property if the individual had  
 11 filed the statement as required by this subsection plus a civil penalty  
 12 equal to ten percent (10%) of the additional taxes due. The civil penalty  
 13 imposed under this subsection is in addition to any interest and  
 14 penalties for a delinquent payment that might otherwise be due. One  
 15 percent (1%) of the total civil penalty collected under this subsection  
 16 shall be transferred by the county to the department of local  
 17 government finance for use by the department in establishing and  
 18 maintaining the homestead property data base under subsection (i) and,  
 19 to the extent there is money remaining, for any other purposes of the  
 20 department. This amount becomes part of the property tax liability for  
 21 purposes of this article.

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

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

- 37 (1) the individual or married couple, for the same year, claims ~~the~~  
 38 a deduction on two (2) or more different applications for the

1 deduction; and

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

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

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

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

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

20 (2) The property is the principal place of residence of an  
21 individual.

22 (3) The property is owned by an entity that is not described in  
23 subsection (a)(2)(B).

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

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

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

30 (1) imposed for an assessment date in 2009; and

31 (2) first due and payable in 2010;

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

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

1 includes:

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

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

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

15 **(1) The names of the county and state in which the**  
 16 **individual's spouse claims a deduction substantially similar to**  
 17 **the deduction allowed by this section.**

18 **(2) A statement made under penalty of perjury that the**  
 19 **following are true:**

20 **(A) That the individual and the individual's spouse**  
 21 **maintain separate principal places of residence.**

22 **(B) That neither the individual nor the individual's spouse**  
 23 **has an ownership interest in the other's principal place of**  
 24 **residence.**

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

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

35 (1) The assessment of the taxpayer's tangible property.

36 (2) A deduction for which a review under this section is  
 37 authorized by any of the following:

38 (A) IC 6-1.1-12-25.5.

1 (B) IC 6-1.1-12-28.5.

2 (C) IC 6-1.1-12-35.5.

3 (D) IC 6-1.1-12.1-5.

4 (E) IC 6-1.1-12.1-5.3.

5 (F) IC 6-1.1-12.1-5.4.

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

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

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

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

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

35 (e) A change in an assessment made as a result of a notice for  
36 review filed by a taxpayer under subsection (d) after the time  
37 prescribed in subsection (d) becomes effective for the next assessment  
38 date. A change in an assessment made as a result of a notice for review

1 filed by a taxpayer under subsection (c) or (d) remains in effect from  
 2 the assessment date for which the change is made until the next  
 3 assessment date for which the assessment is changed under this article.

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

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

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

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

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

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

18 (A) discussing the specifics of the taxpayer's assessment or  
 19 deduction;

20 (B) reviewing the taxpayer's property record card;

21 (C) explaining to the taxpayer how the assessment or  
 22 deduction was determined;

23 (D) providing to the taxpayer information about the statutes,  
 24 rules, and guidelines that govern the determination of the  
 25 assessment or deduction;

26 (E) noting and considering objections of the taxpayer;

27 (F) considering all errors alleged by the taxpayer; and

28 (G) otherwise educating the taxpayer about:

29 (i) the taxpayer's assessment or deduction;

30 (ii) the assessment or deduction process; and

31 (iii) the assessment or deduction appeal process.

32 (i) Not later than ten (10) days after the informal preliminary  
 33 meeting, the official referred to in subsection (a) shall forward to the  
 34 county auditor and the county board the results of the conference on a  
 35 form prescribed by the department of local government finance that  
 36 must be completed and signed by the taxpayer and the official. The  
 37 form must indicate the following:

- 38 (1) If the taxpayer and the official agree on the resolution of all

- 1 assessment or deduction issues in the review, a statement of:
- 2 (A) those issues; and
- 3 (B) the assessed value of the tangible property or the amount
- 4 of the deduction that results from the resolution of those issues
- 5 in the manner agreed to by the taxpayer and the official.
- 6 (2) If the taxpayer and the official do not agree on the resolution
- 7 of all assessment or deduction issues in the review:
- 8 (A) a statement of those issues; and
- 9 (B) the identification of:
- 10 (i) the issues on which the taxpayer and the official agree;
- 11 and
- 12 (ii) the issues on which the taxpayer and the official
- 13 disagree.
- 14 (j) If the county board receives a form referred to in subsection
- 15 (i)(1) before the hearing scheduled under subsection (k):
- 16 (1) the county board shall cancel the hearing;
- 17 (2) the county official referred to in subsection (a) shall give
- 18 notice to the taxpayer, the county board, the county assessor, and
- 19 the county auditor of the assessment or deduction in the amount
- 20 referred to in subsection (i)(1)(B); and
- 21 (3) if the matter in issue is the assessment of tangible property,
- 22 the county board may reserve the right to change the assessment
- 23 under IC 6-1.1-13.
- 24 (k) If:
- 25 (1) subsection (i)(2) applies; or
- 26 (2) the county board does not receive a form referred to in
- 27 subsection (i) not later than one hundred twenty (120) days after
- 28 the date of the notice for review filed by the taxpayer under
- 29 subsection (c) or (d);
- 30 the county board shall hold a hearing on a review under this subsection
- 31 not later than one hundred eighty (180) days after the date of that
- 32 notice. The county board shall, by mail, give notice of the date, time,
- 33 and place fixed for the hearing to the taxpayer and the county or
- 34 township official with whom the taxpayer filed the notice for review.
- 35 The taxpayer and the county or township official with whom the
- 36 taxpayer filed the notice for review are parties to the proceeding before
- 37 the county board.
- 38 (l) At the hearing required under subsection (k):

- 1 (1) the taxpayer may present the taxpayer's reasons for  
2 disagreement with the assessment or deduction; and
- 3 (2) the county or township official with whom the taxpayer filed  
4 the notice for review must present:
- 5 (A) the basis for the assessment or deduction decision; and  
6 (B) the reasons the taxpayer's contentions should be denied.
- 7 (m) The official referred to in subsection (a) may not require the  
8 taxpayer to provide documentary evidence at the preliminary informal  
9 meeting under subsection (h). The county board may not require a  
10 taxpayer to file documentary evidence or summaries of statements of  
11 testimonial evidence before the hearing required under subsection (k).  
12 If the action for which a taxpayer seeks review under this section is the  
13 assessment of tangible property, the taxpayer is not required to have an  
14 appraisal of the property in order to do the following:
- 15 (1) Initiate the review.  
16 (2) Prosecute the review.
- 17 (n) The county board shall prepare a written decision resolving all  
18 of the issues under review. The county board shall, by mail, give notice  
19 of its determination not later than one hundred twenty (120) days after  
20 the hearing under subsection (k) to the taxpayer, the official referred to  
21 in subsection (a), the county assessor, and the county auditor.
- 22 (o) If the maximum time elapses:
- 23 (1) under subsection (k) for the county board to hold a hearing; or  
24 (2) under subsection (n) for the county board to give notice of its  
25 determination;
- 26 the taxpayer may initiate a proceeding for review before the Indiana  
27 board by taking the action required by section 3 of this chapter at any  
28 time after the maximum time elapses.
- 29 (p) This subsection applies if the assessment for which a notice of  
30 review is filed increased the assessed value of the assessed property by  
31 more than five percent (5%) over the assessed value finally determined  
32 for the immediately preceding assessment date. The county assessor or  
33 township assessor making the assessment has the burden of proving  
34 that the assessment is correct.
- 35 **(q) Notwithstanding any provision to the contrary, the assessed**  
36 **value of a property may not be increased for an assessment date**  
37 **subject to review under this chapter if the county board fails to**  
38 **complete the duties set forth in this section with respect to the**

1 **conduct of the review. A taxpayer may petition the Indiana board**  
 2 **under IC 6-1.5-4.5 to review the county board's conduct of the**  
 3 **review and determine whether the assessed value of the taxpayer's**  
 4 **property should be established under this subsection.**

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

11 (1) Correct any errors that may have been made and adjust the  
 12 assessment or exemption in accordance with the correction.

13 (2) **Review the county board's conduct of a review of a**  
 14 **property tax assessment under this chapter to determine**  
 15 **whether the county board completed the duties imposed upon**  
 16 **the county board by section 1 of this chapter.**

17 (3) **Remand the case to the county board for further**  
 18 **proceedings in compliance with this chapter if the Indiana**  
 19 **board determines that the county board has failed to complete**  
 20 **the duties imposed upon the county board by section 1 of this**  
 21 **chapter.**

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

38 (c) If a petition for review does not comply with the Indiana board's

1 instructions for completing the form prescribed under section 3 of this  
 2 chapter, the Indiana board shall return the petition to the petitioner and  
 3 include a notice describing the defect in the petition. The petitioner  
 4 then has thirty (30) days from the date on the notice to cure the defect  
 5 and file a corrected petition. The Indiana board shall deny a corrected  
 6 petition for review if it does not substantially comply with the Indiana  
 7 board's instructions for completing the form prescribed under section  
 8 3 of this chapter.

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

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

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

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

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

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

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

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

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

1 (1) take no action and wait for the Indiana board to make a final  
2 determination; or

3 (2) petition for judicial review under section 5 of this chapter.

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

11 (k) The Indiana board may limit the scope of the appeal to the issues  
12 raised in the petition and the evaluation of the evidence presented to  
13 the county board in support of those issues only if all parties  
14 participating in the hearing required under subsection (a) agree to the  
15 limitation. A party participating in the hearing required under  
16 subsection (a) is entitled to introduce evidence that is otherwise proper  
17 and admissible without regard to whether that evidence has previously  
18 been introduced at a hearing before the county board.

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

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

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

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

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

38 (1) order that a final determination under this subsection has no

1           precedential value; or  
2           (2) specify a limited precedential value of a final determination  
3           under this subsection."

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

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

9                   **(1) Any property tax assessment appeal that is pending before**  
10                   **a county property tax assessment board of appeals or the**  
11                   **Indiana board of tax review on July 1, 2011, regardless of:**

- 12                           **(A) when the appeal was filed; or**
- 13                           **(B) the assessment date at issue in the appeal.**

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

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

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

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

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

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

38                   **Sec. 3. In order to obtain information that is necessary to the**

1 **Indiana board's conduct of a necessary or proper inquiry, the**  
 2 **Indiana board or a board administrative law judge may:**

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

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

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

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

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

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

27 **(e) If:**

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

30 **the tax court shall determine the matter de novo.**

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

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

35 **(c) If the Indiana board does not issue its final determination**  
 36 **under subsection (b), the Indiana board's final determination must**  
 37 **include separately stated findings of fact for all aspects of the**  
 38 **determination. Findings of ultimate fact must be accompanied by**

1 a concise statement of the underlying basic facts of record to  
2 support the findings. Findings must:

3 (1) be based exclusively on:

4 (A) the evidence on the record in the proceeding; and

5 (B) matters officially noticed in the proceeding; and

6 (2) be based on a preponderance of the evidence.

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

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

13 (1) county board whose conduct is under judicial review; and

14 (2) department of local government finance;

15 are parties to a judicial review initiated under this section.

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

33 (1) may conduct the additional hearings that the Indiana  
34 board determines necessary or review the written record  
35 without additional hearings; and

36 (2) shall issue a final determination not later than ninety (90)  
37 days after notifying the parties that the Indiana board will  
38 rehear the final determination.

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

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

11           **(1) file a petition with the Indiana tax court;**

12           **(2) serve a copy of the petition on:**

13                   **(A) the county assessor as the secretary of the county**  
 14                   **property tax assessment board of appeals;**

15                   **(B) the attorney general; and**

16                   **(C) any entity that filed an amicus curiae brief with the**  
 17                   **Indiana board; and**

18           **(3) file a written notice of appeal with the Indiana board**  
 19           **informing the Indiana board of the party's intent to obtain**  
 20           **judicial review.**

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

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

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

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

38       **(d) The failure of the Indiana board to conduct a hearing within**

1       **the period prescribed in section 4 of this chapter does not**  
 2       **constitute notice to the party of an Indiana board final**  
 3       **determination.**

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

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

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

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

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

16       **the tax court shall determine the matter de novo.**

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

22       **(1) a recreational vehicle subject to registration under**  
 23       **IC 9-18;**

24       **(2) a truck camper owned by an Indiana resident; or**

25       **(3) a recreational vehicle that is:**

26       **(A) permanently located in Indiana as determined by the**  
 27       **county assessor of the county in which the recreational**  
 28       **vehicle is located; and**

29       **(B) not registered under the motor vehicle laws of Indiana**  
 30       **or any other state.**

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

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

36       (c) A recreational vehicle subject to this chapter may not be  
 37       assessed as personal property for the purpose of the assessment and  
 38       levy of personal property taxes after December 31, 2008, and is not

1 subject to ad valorem taxes first due and payable after December 31,  
 2 2009, regardless of whether the recreational vehicle is registered under  
 3 the state motor vehicle registration laws. A person may not be required  
 4 to give proof of the payment of ad valorem taxes as a condition to the  
 5 registration of a recreational vehicle subject to the tax imposed by this  
 6 chapter.

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

11 (e) **A recreational vehicle that:**

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

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

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

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

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

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

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

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

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

38 (A) **The license plate number.**

- 1           **(B) The state of issuance.**
- 2           **(C) The date of expiration.**
- 3           **(6) Any other information relevant to determining whether**  
4           **the recreational vehicle is subject to taxation under section**  
5           **10(a)(3) of this chapter.**
- 6           **(7) The year and model of the recreational vehicle.**
- 7           **(c) Using the reports submitted to the county assessor under**  
8           **subsection (b), the county assessor shall annually determine**  
9           **whether a recreational vehicle is subject to taxation under section**  
10           **10(a)(3) of this chapter. The county assessor shall:**
- 11           **(1) make the determinations required by this subsection**  
12           **before August 15; and**
- 13           **(2) report to the county treasurer before August 20 the:**
- 14           **(A) name;**
- 15           **(B) address; and**
- 16           **(C) annual tax liability;**
- 17           **of each person owning a recreational vehicle that the county**  
18           **assessor determines is subject to taxation under section**  
19           **10(a)(3) of this chapter.**
- 20           **(d) The bureau shall provide each county assessor and county**  
21           **treasurer:**
- 22           **(1) the information necessary to determine the annual tax**  
23           **liability of each person owning a recreational vehicle that the**  
24           **county assessor determines is subject to taxation under**  
25           **section 10(a)(3) of this chapter; and**
- 26           **(2) any assistance necessary to implement this section and**  
27           **section 14.5 of this chapter.**
- 28           SECTION 9. IC 6-6-5.1-14.5 IS ADDED TO THE INDIANA  
29           CODE AS A NEW SECTION TO READ AS FOLLOWS  
30           [EFFECTIVE UPON PASSAGE]: **Sec. 14.5. (a) This section applies**  
31           **to excise taxes imposed:**
- 32           **(1) under this chapter for a calendar year beginning after**  
33           **December 31, 2011; and**
- 34           **(2) with respect to a recreational vehicle that is subject to**  
35           **taxation under section 10(a)(3) of this chapter.**
- 36           **(b) Notwithstanding section 14(a) of this chapter, the tax**  
37           **imposed by this chapter on a recreational vehicle described in**  
38           **subsection (a)(2) is payable to the county treasurer of the county in**

1       **which the recreational vehicle is located.**

2       **(c) Before September 1 of each year, the county treasurer shall**  
 3       **mail an excise tax bill to each person listed on the report received**  
 4       **from the county assessor under section 14.4(c)(2) of this chapter.**

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

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

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

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

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

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

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

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

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

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

38       **(1) copies of vehicle registration forms and receipts for excise**

1 taxes paid on truck campers furnished by the bureau; **and**  
 2 **(2) information furnished by the county assessor on the**  
 3 **location of recreational vehicles subject to tax collection**  
 4 **under section 14.5 of this chapter.**

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

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

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

17 **(2) the county assessor submits the report required by section**  
 18 **14.4(c) of this chapter to the county treasurer.**

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

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

- 1 assessment, collection, and refund of excise taxes under this chapter.
- 2 SECTION 12. **An emergency is declared for this act.**
- 3 Renumber all SECTIONS consecutively.  
(Reference is to SB 381 as printed February 16, 2011.)

**and when so amended that said bill do pass.**

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Representative Neese