

**CONFERENCE COMMITTEE REPORT
DIGEST FOR ESB 381**

Citations Affected: IC 6-1.1-15-17.3.

Synopsis: Tax representatives. 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. **(This conference committee report returns the bill to the form in which it was passed by the senate by deleting the following: (1) Provisions concerning the standard deduction. (2) Provisions specifying 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, and allowing a taxpayer to petition the 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. (3) A provision specifying that a property owner may prove that the property owner's property is assessed without uniformity using certain comparable properties. (4) A provision specifying that a taxpayer prevails in an appeal unless the assessor rebuts the property owner's evidence with alternative evidence of comparable properties. (5) Provisions providing 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.)**

Effective: July 1, 2011.

CONFERENCE COMMITTEE REPORT

MADAM PRESIDENT:

Your Conference Committee appointed to confer with a like committee from the House upon Engrossed House Amendments to Engrossed Senate Bill No. 381 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Delete everything after the enacting clause and insert the following:
2 SECTION 1. IC 6-1.1-15-17.3 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2011]: **Sec. 17.3. (a) As used in this section,**
5 **"tax official" means:**
6 (1) a township assessor;
7 (2) a county assessor;
8 (3) a county auditor;
9 (4) a county treasurer;
10 (5) a member of a county board; or
11 (6) any employee, contract employee, or independent
12 contractor of an individual described in subdivisions (1)
13 through (5).
14 (b) Except as provided in subsection (c), a tax official in a county
15 may not serve as a tax representative of any taxpayer with respect
16 to property subject to property taxes in the county before the
17 county board of that county or the Indiana board. The prohibition
18 under this subsection applies regardless of whether or not the
19 individual receives any compensation for the representation or
20 assistance.
21 (c) Subsection (b) does not:
22 (1) prohibit a contract employee or independent contractor of

1 a tax official from serving as a tax representative before the
 2 county board or Indiana board for a taxpayer with respect to
 3 property subject to property taxes in the county unless the
 4 contract employee or independent contractor personally and
 5 substantially participated in the assessment of the property;
 6 or
 7 (2) prohibit an individual from appearing before the county
 8 board or Indiana board regarding property owned by the
 9 individual.

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

- 17 (1) the appeal involves the assessment of property located in:
 - 18 (A) the county in which the individual was the county
 - 19 assessor or was an employee, contract employee, or
 - 20 independent contractor of the county assessor; or
 - 21 (B) the township in which the individual was the township
 - 22 assessor or was an employee, contract employee, or
 - 23 independent contractor of the township assessor; and
- 24 (2) while the individual was the county assessor or township
- 25 assessor, was employed by or a contract employee of the
- 26 county assessor or the township assessor, or was an
- 27 independent contractor for the county assessor or the
- 28 township assessor, the individual personally and substantially
- 29 participated in the assessment of the property.

30 The prohibition under this subsection applies regardless of whether
 31 the individual receives any compensation for the representation or
 32 assistance. However, this subsection does not prohibit an individual
 33 from appearing before the Indiana board or county board
 34 regarding property owned by the individual.

35 Renumber all SECTIONS consecutively.
 (Reference is to ESB 381 as printed April 18, 2011.)

Conference Committee Report
on
Engrossed Senate Bill 381

Signed by:

Senator Charbonneau
Chairperson

Representative Friend

Senator Broden

Representative Dembowski

Senate Conferees

House Conferees