



January 27, 2012

HOUSE BILL No. 1195

DIGEST OF HB 1195 (Updated January 25, 2012 12:20 pm - DI 92)

Citations Affected: IC 6-1.1.

Synopsis: Property tax appeals. Authorizes a taxpayer to introduce evidence of the assessment of comparable properties to accurately determine uniformity and true tax value.

Effective: July 1, 2012.

Smith M, Cheatham, Clere

January 9, 2012, read first time and referred to Committee on Ways and Means.
January 26, 2012, amended, reported — Do Pass.

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HB 1195—LS 6803/DI 51+



January 27, 2012

Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1195

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 6-1.1-15-18 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2012]: **Sec. 18. (a) This section applies to an appeal to which this**
4 **chapter applies, including any review by the board of tax review or**
5 **the tax court.**
6 **(b) This section applies to any proceeding pending or**
7 **commenced after June 30, 2012.**
8 **(c) To accurately determine uniformity and true tax value, a**
9 **taxpayer may introduce evidence of the assessments of comparable**
10 **properties.**

HB 1195—LS 6803/DI 51+



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1195, 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, delete lines 8 through 17, begin a new paragraph and insert:

"(c) To accurately determine uniformity and true tax value, a taxpayer may introduce evidence of the assessments of comparable properties."

Delete page 2.

and when so amended that said bill do pass.

(Reference is to HB 1195 as introduced.)

ESPICH, Chair

Committee Vote: yeas 19, nays 0.

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