

HOUSE BILL No. 1195

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-18.

Synopsis: Property tax appeals. Establishes standards of review for property tax assessment appeals.

Effective: July 1, 2012.

Smith M, Cheatham

January 9, 2012, read first time and referred to Committee on Ways and Means.

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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 true tax value, assessed value shall**
9 **be determined according to the rules prescribed in the Real**
10 **Property Assessment Manual and the Real Property Assessment**
11 **Guidelines issued by the department of local government finance.**
12 **In a review or appeal, a property owner may prove that the subject**
13 **property is assessed without uniformity by showing that the**
14 **assessed value exceeds the median assessed value of a reasonable**
15 **number of appropriately adjusted comparable properties in**
16 **Indiana. The taxpayer prevails unless the assessor rebuts the**
17 **taxpayer's evidence with alternative evidence of comparable**



1 **properties.**

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