COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 19, 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 2, line 7, delete "January 1, 2013," and insert "**July 1, 2013, and before July 1 of every fourth year thereafter,**".

Page 2, line 12, after "finance." insert "**The department of local government finance shall complete its review and approval of the reassessment plan before March 1 of the year following the year in which the reassessment plan is submitted by the county.**".

Page 2, between lines 36 and 37, begin a new line block indented and insert:

"**(8) The reassessment plan must specify the dates by which the assessor must submit land values under section 13.6 of this chapter to the county property tax assessment board of appeals.**

(9) Subject to review and approval by the department of local government finance, the county assessor may modify the reassessment plan.".

Page 2, line 41, delete "and provide that" and insert "**.**".

Page 2, delete line 42.

Page 3, delete lines 1 through 2.

Page 3, line 3, delete "within each class of real property in the county.".

Page 3, line 7, delete "2013," and insert "**2014,**".

Page 3, line 8, delete "2014." and insert "**2015.**".
Page 6, line 3, delete "2014)" and insert "**2015)**".
Page 6, line 5, delete "2014)," and insert "**2015),**".
Page 6, line 11, delete "2014)" and insert "**2015)**".
Page 6, line 13, delete "2014)," and insert "**2015),**".
Page 7, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 9. IC 6-1.1-4-13.6, AS AMENDED BY P.L.113-2010, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2013]: Sec. 13.6. (a) The county assessor shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the county using guidelines determined by the department of local government finance. ~~Not later than July 1, 2011, and every fourth year thereafter,~~ The assessor determining the values of land shall submit the values to the county property tax assessment board of appeals **by the dates specified in the county's reassessment plan under section 4.2 of this chapter.**

(b) If the county assessor fails to determine land values under subsection (a) before the ~~July 1 deadline,~~ **deadlines in the county's reassessment plan under section 4.2 of this chapter,** the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the land values become effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county (if any) of the values. Assessing officials shall use the values determined under this section.

(d) A petition for the review of the land values determined by a county assessor under this section may be filed with the department of local government finance not later than forty-five (45) days after the county assessor makes the determination of the land values. The petition must be signed by at least the lesser of:

(1) one hundred (100) property owners in the county; or
(2) five percent (5%) of the property owners in the county.

(e) Upon receipt of a petition for review under subsection (d), the department of local government finance:

(1) shall review the land values determined by the county assessor; and
(2) after a public hearing, shall:
(A) approve;
(B) modify; or
(C) disapprove;
the land values.".

Page 9, delete lines 22 through 42, begin a new paragraph and insert:

"SECTION 15. IC 6-1.1-4-22, AS AMENDED BY P.L.136-2009, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2013]: Sec. 22. (a) If any assessing official assesses or reassesses any real property under this article **(including an annual adjustment under section 4.5 of this chapter)** the official shall give notice to the taxpayer and the county assessor, by mail **or by using electronic mail that includes a secure Internet link to the information in the notice,** of the amount of the assessment or reassessment.

(b) ~~During a period of general reassessment,~~ Each township or county assessor shall ~~mail~~ **provide** the notice required by this section ~~within~~ **by the earlier of:**

(1) ninety (90) days after the assessor:

~~(1)~~ **(A)** completes the appraisal of a parcel; or

~~(2)~~ **(B)** receives a report for a parcel from a professional appraiser or professional appraisal firm; **or**

(2) April 10 of the year containing the assessment date for which the assessment or reassessment first applies.

(c) The notice required by this section is in addition to any required notice of assessment or reassessment included in a property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

~~(c)~~ **(d)** The notice required by this section must include notice to the person of the opportunity to appeal the assessed valuation under IC 6-1.1-15-1.

~~(d)~~ **(e)** Notice of the opportunity to appeal the assessed valuation required under subsection ~~(c)~~ **(d)** must include the following:

(1) The procedure that a taxpayer must follow to appeal the assessment or reassessment.

(2) The forms that must be filed for an appeal of the assessment or reassessment.

(3) Notice that an appeal of the assessment or reassessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date.".

Page 10, delete lines 1 through 7.

Page 10, strike lines 14 through 22.

Page 10, line 23, strike "(c)" and insert "**(b)**".

Page 10, line 32, strike "(d)" and insert "**(c)**".

Page 10, line 35, strike "(e)" and insert "**(d)**".

Page 11, line 1, strike "(f)" and insert "**(e)**".

Page 11, line 2, strike "or (c)".

Page 11, line 12, strike "(g)" and insert "**(f)**".

Page 11, line 12, strike "(f)," and insert "**(e),**".

Page 13, line 20, delete "reassessment" and insert "reassessment, **the reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter,**".

Renumber all SECTIONS consecutively.

(Reference is to SB 19 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 11, Nays 0.

Senator Hershman, Chairperson