
SENATE BILL No. 531

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Property tax assessments and appeals. Provides that land is to be assessed as agricultural if the land could be devoted to agricultural use (if not zoned for industrial, commercial, or residential use) or if a building or other real property improvement that is devoted to agricultural purposes is located on the land. Provides that land that is zoned for (instead of purchased for) residential, commercial, or industrial use is not to be assessed as agricultural land. Provides that for land that is being used for various right of way purposes, the value is to be subtracted from the assessed value of a parcel without any action having to be taken by the property owner. Changes the definition of a homestead for purposes of the credit for excessive property taxes (the 1% rate cap), the standard deduction, the supplemental standard deduction, and any local homestead credit. Increases the amount of land that is considered part of the homestead real estate from one acre to five acres. Provides that the homestead real estate includes real estate that is identified as a separate parcel or lot so long as the real estate adjoins the parcel or lot on which the dwelling is located. Specifies that a homestead includes any residential yard structure and any building that is located on the homestead real estate if it is used exclusively for the enjoyment or support of the dwelling and real estate, regardless of whether the structure or building is attached to the dwelling. Changes the time limit for the filing of a property assessment appeal from 45 days after the assessment notice date to 45 days after the property tax billing date (or May 10, whichever is later). Provides that the department of local government finance rules concerning tax representatives may not restrict a residential property owner who is an
(Continued next page)

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Effective: July 1, 2013.

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January 14, 2013, read first time and referred to Committee on Appropriations.



Digest Continued

individual from appointing another individual as an agent to act on the owner's behalf in a property tax appeal to the property tax assessment board of appeals so long as the agent serves without payment of any consideration. Repeals an outdated property tax appeal deadline law.

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Introduced

First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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SENATE BILL No. 531



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 6-1.1-4-13, AS AMENDED BY P.L.112-2012,
 2 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2013]: Sec. 13. (a) In assessing or reassessing land, the land
 4 shall be assessed as agricultural land ~~only~~ when it is devoted to **or**
 5 **could be devoted to** agricultural use. **Land on which a building or**
 6 **other real property improvement is located shall be assessed as**
 7 **agricultural when the building or improvement is used for**
 8 **agricultural purposes.**
 9 (b) The department of local government finance shall give written
 10 notice to each county assessor of:
 11 (1) the availability of the United States Department of
 12 Agriculture's soil survey data; and
 13 (2) the appropriate soil productivity factor for each type or
 14 classification of soil shown on the United States Department of
 15 Agriculture's soil survey map.



1 All assessing officials and the property tax assessment board of appeals
 2 shall use the data in determining the true tax value of agricultural land.
 3 However, notwithstanding the availability of new soil productivity
 4 factors and the department of local government finance's notice of the
 5 appropriate soil productivity factor for each type or classification of
 6 soil shown on the United States Department of Agriculture's soil survey
 7 map for the March 1, 2012, assessment date, the soil productivity
 8 factors used for the March 1, 2011, assessment date shall be used for
 9 the March 1, 2012, assessment date. New soil productivity factors shall
 10 be used for assessment dates occurring after March 1, 2012.

11 (c) The department of local government finance shall by rule
 12 provide for the method for determining the true tax value of each parcel
 13 of agricultural land.

14 (d) This section does not apply to land ~~purchased~~ **zoned** for
 15 industrial, commercial, or residential uses.

16 SECTION 2. IC 6-1.1-4-14 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 14. (a) Except as
 18 provided in subsection (b) of this section, land may not be assessed to
 19 an adjacent property holder if it:

20 (1) is occupied by and is within the right-of-way of a railroad,
 21 interurban, or street railway;

22 (2) is within the line of a levee constructed and maintained either
 23 by a levee association or under any law of this state;

24 (3) is used and occupied as part of a public drainage ditch,
 25 including land that:

26 (A) is adjacent to the ditch; and

27 (B) cannot be used for farmland or any other purpose because
 28 of a need for access to the ditch; or

29 (4) is within a right-of-way that is used and occupied as a public
 30 highway.

31 (b) Where land described in subsection (a)(1), (a)(2), or (a)(3) has
 32 not been transferred by deed to a person who holds the land for
 33 railroad, interurban, street railway, levee, drainage, or public highway
 34 purposes, the land shall be assessed to the adjacent property owner.
 35 However, the assessed value of the land so assessed shall be deducted
 36 from the assessed value of the land assessed to the adjacent property
 37 owner. **A landowner is entitled to the deduction and an assessor**
 38 **shall make the deduction without the necessity of the landowner**
 39 **taking any action.**

40 (c) If an assessor and a landowner fail to agree on the amount of
 41 land described in subsection (a)(1), (a)(2), (a)(3), or (a)(4), the assessor
 42 shall have the county surveyor make a survey to determine the amount

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1 of land so described.

2 SECTION 3. IC 6-1.1-12-37, AS AMENDED BY P.L.137-2012,
3 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2013]: Sec. 37. (a) The following definitions apply throughout
5 this section:

6 (1) "Dwelling" means any of the following:

7 (A) Residential real property improvements that an individual
8 uses as the individual's residence, including a house or garage.

9 (B) A mobile home that is not assessed as real property that an
10 individual uses as the individual's residence.

11 (C) A manufactured home that is not assessed as real property
12 that an individual uses as the individual's residence.

13 (2) "Homestead" means an individual's principal place of
14 residence:

15 (A) that is located in Indiana;

16 (B) that:

17 (i) the individual owns;

18 (ii) the individual is buying under a contract; recorded in the
19 county recorder's office, that provides that the individual is
20 to pay the property taxes on the residence;

21 (iii) the individual is entitled to occupy as a
22 tenant-stockholder (as defined in 26 U.S.C. 216) of a
23 cooperative housing corporation (as defined in 26 U.S.C.
24 216); or

25 (iv) is a residence described in section 17.9 of this chapter
26 that is owned by a trust if the individual is an individual
27 described in section 17.9 of this chapter; and

28 (C) that consists of a dwelling and the real estate, not
29 exceeding ~~one (1) acre~~; **five (5) acres**, that immediately
30 surrounds that dwelling.

31 Except as provided in subsection (k), the term does not include
32 property owned by a corporation, partnership, limited liability
33 company, or other entity not described in this subdivision. **The**
34 **term includes a residential yard structure or building**
35 **described in subsection (p).**

36 (b) Each year a homestead is eligible for a standard deduction from
37 the assessed value of the homestead for an assessment date. The
38 deduction provided by this section applies to property taxes first due
39 and payable for an assessment date only if an individual has an interest
40 in the homestead described in subsection (a)(2)(B) on:

41 (1) the assessment date; or

42 (2) any date in the same year after an assessment date that a

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1 statement is filed under subsection (e) or section 44 of this
2 chapter, if the property consists of real property.

3 Subject to subsection (c), the auditor of the county shall record and
4 make the deduction for the individual or entity qualifying for the
5 deduction.

6 (c) Except as provided in section 40.5 of this chapter, the total
7 amount of the deduction that a person may receive under this section
8 for a particular year is the lesser of:

- 9 (1) sixty percent (60%) of the assessed value of the real property,
10 mobile home not assessed as real property, or manufactured home
11 not assessed as real property; or
12 (2) forty-five thousand dollars (\$45,000).

13 (d) A person who has sold real property, a mobile home not assessed
14 as real property, or a manufactured home not assessed as real property
15 to another person under a contract that provides that the contract buyer
16 is to pay the property taxes on the real property, mobile home, or
17 manufactured home may not claim the deduction provided under this
18 section with respect to that real property, mobile home, or
19 manufactured home.

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

- 26 (1) the parcel number or key number of the property and the name
27 of the city, town, or township in which the property is located;
28 (2) the name of any other location in which the applicant or the
29 applicant's spouse owns, is buying, or has a beneficial interest in
30 residential real property;
31 (3) the names of:
32 (A) the applicant and the applicant's spouse (if any):
33 (i) as the names appear in the records of the United States
34 Social Security Administration for the purposes of the
35 issuance of a Social Security card and Social Security
36 number; or
37 (ii) that they use as their legal names when they sign their
38 names on legal documents;
39 if the applicant is an individual; or
40 (B) each individual who qualifies property as a homestead
41 under subsection (a)(2)(B) and the individual's spouse (if any):
42 (i) as the names appear in the records of the United States

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- 1 Social Security Administration for the purposes of the
 2 issuance of a Social Security card and Social Security
 3 number; or
 4 (ii) that they use as their legal names when they sign their
 5 names on legal documents;
 6 if the applicant is not an individual; and
 7 (4) either:
 8 (A) the last five (5) digits of the applicant's Social Security
 9 number and the last five (5) digits of the Social Security
 10 number of the applicant's spouse (if any); or
 11 (B) if the applicant or the applicant's spouse (if any) ~~do~~ **does**
 12 not have a Social Security number, any of the following for
 13 that individual:
 14 (i) The last five (5) digits of the individual's driver's license
 15 number.
 16 (ii) The last five (5) digits of the individual's state
 17 identification card number.
 18 (iii) If the individual does not have a driver's license or a
 19 state identification card, the last five (5) digits of a control
 20 number that is on a document issued to the individual by the
 21 federal government and determined by the department of
 22 local government finance to be acceptable.
- 23 If a form or statement provided to the county auditor under this section,
 24 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 25 part or all of the Social Security number of a party or other number
 26 described in subdivision (4)(B) of a party, the telephone number and
 27 the Social Security number or other number described in subdivision
 28 (4)(B) included are confidential. The statement may be filed in person
 29 or by mail. If the statement is mailed, the mailing must be postmarked
 30 on or before the last day for filing. The statement applies for that first
 31 year and any succeeding year for which the deduction is allowed. With
 32 respect to real property, the statement must be completed and dated in
 33 the calendar year for which the person desires to obtain the deduction
 34 and filed with the county auditor on or before January 5 of the
 35 immediately succeeding calendar year. With respect to a mobile home
 36 that is not assessed as real property, the person must file the statement
 37 during the twelve (12) months before March 31 of the year for which
 38 the person desires to obtain the deduction.
- 39 (f) If an individual who is receiving the deduction provided by this
 40 section or who otherwise qualifies property for a deduction under this
 41 section:
 42 (1) changes the use of the individual's property so that part or all

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- 1 of the property no longer qualifies for the deduction under this
 2 section; or
 3 (2) is no longer eligible for a deduction under this section on
 4 another parcel of property because:
- 5 (A) the individual would otherwise receive the benefit of more
 6 than one (1) deduction under this chapter; or
 - 7 (B) the individual maintains the individual's principal place of
 8 residence with another individual who receives a deduction
 9 under this section;
- 10 the individual must file a certified statement with the auditor of the
 11 county, notifying the auditor of the change of use, not more than sixty
 12 (60) days after the date of that change. An individual who fails to file
 13 the statement required by this subsection is liable for any additional
 14 taxes that would have been due on the property if the individual had
 15 filed the statement as required by this subsection plus a civil penalty
 16 equal to ten percent (10%) of the additional taxes due. The civil penalty
 17 imposed under this subsection is in addition to any interest and
 18 penalties for a delinquent payment that might otherwise be due. One
 19 percent (1%) of the total civil penalty collected under this subsection
 20 shall be transferred by the county to the department of local
 21 government finance for use by the department in establishing and
 22 maintaining the homestead property data base under subsection (i) and,
 23 to the extent there is money remaining, for any other purposes of the
 24 department. This amount becomes part of the property tax liability for
 25 purposes of this article.
- 26 (g) The department of local government finance shall adopt rules or
 27 guidelines concerning the application for a deduction under this
 28 section.
- 29 (h) This subsection does not apply to property in the first year for
 30 which a deduction is claimed under this section if the sole reason that
 31 a deduction is claimed on other property is that the individual or
 32 married couple maintained a principal residence at the other property
 33 on March 1 in the same year in which an application for a deduction is
 34 filed under this section or, if the application is for a homestead that is
 35 assessed as personal property, on March 1 in the immediately
 36 preceding year and the individual or married couple is moving the
 37 individual's or married couple's principal residence to the property that
 38 is the subject of the application. Except as provided in subsection (n),
 39 the county auditor may not grant an individual or a married couple a
 40 deduction under this section if:
- 41 (1) the individual or married couple, for the same year, claims the
 42 deduction on two (2) or more different applications for the

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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) A county auditor may require an individual to provide evidence
11 proving that the individual's residence is the individual's principal place
12 of residence as claimed in the certified statement filed under subsection
13 (e). The county auditor may limit the evidence that an individual is
14 required to submit to a state income tax return, a valid driver's license,
15 or a valid voter registration card showing that the residence for which
16 the deduction is claimed is the individual's principal place of residence.
17 The department of local government finance shall work with county
18 auditors to develop procedures to determine whether a property owner
19 that is claiming a standard deduction or homestead credit is not eligible
20 for the standard deduction or homestead credit because the property
21 owner's principal place of residence is outside Indiana.

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

24 (1) The property is located in Indiana and consists of a dwelling
25 and the real estate, not exceeding ~~one (1) acre~~, **five (5) acres**, that
26 immediately surrounds that dwelling, **including real estate that**
27 **is identified as a separate parcel or lot so long as the real**
28 **estate adjoins the parcel or lot on which the dwelling is**
29 **located.**

30 (2) The property is the principal place of residence of an
31 individual.

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

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

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

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

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

41 (2) first due and payable in 2010;

42 on the grounds that the property is not owned by an entity described in

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1 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 2 the taxpayer provides proof that the property is eligible for the
 3 deduction in accordance with subsection (k) and that the individual
 4 residing on the property is not claiming the deduction for any other
 5 property.

6 (m) For ~~assessments~~ **assessment** dates after 2009 **and before 2014**,
 7 **for purposes of this section**, the term "homestead" includes:

8 (1) a deck or patio;

9 (2) a gazebo; or

10 (3) another residential yard structure, as defined in rules adopted
 11 by the department of local government finance (other than a
 12 swimming pool);

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

14 (n) A county auditor shall grant an individual a deduction under this
 15 section regardless of whether the individual and the individual's spouse
 16 claim a deduction on two (2) different applications and each
 17 application claims a deduction for different property if the property
 18 owned by the individual's spouse is located outside Indiana and the
 19 individual files an affidavit with the county auditor containing the
 20 following information:

21 (1) The names of the county and state in which the individual's
 22 spouse claims a deduction substantially similar to the deduction
 23 allowed by this section.

24 (2) A statement made under penalty of perjury that the following
 25 are true:

26 (A) That the individual and the individual's spouse maintain
 27 separate principal places of residence.

28 (B) That neither the individual nor the individual's spouse has
 29 an ownership interest in the other's principal place of
 30 residence.

31 (C) That neither the individual nor the individual's spouse has,
 32 for that same year, claimed a standard or substantially similar
 33 deduction for any property other than the property maintained
 34 as a principal place of residence by the respective individuals.

35 A county auditor may require an individual or an individual's spouse to
 36 provide evidence of the accuracy of the information contained in an
 37 affidavit submitted under this subsection. The evidence required of the
 38 individual or the individual's spouse may include state income tax
 39 returns, excise tax payment information, property tax payment
 40 information, driver license information, and voter registration
 41 information.

42 (o) If:

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1 (1) a property owner files a statement under subsection (e) to
 2 claim the deduction provided by this section for a particular
 3 property; and

4 (2) the county auditor receiving the filed statement determines
 5 that the property owner's property is not eligible for the deduction;
 6 the county auditor shall inform the property owner of the county
 7 auditor's determination in writing. If a property owner's property is not
 8 eligible for the deduction because the county auditor has determined
 9 that the property is not the property owner's principal place of
 10 residence, the property owner may appeal the county auditor's
 11 determination to the county property tax assessment board of appeals
 12 as provided in IC 6-1.1-15. The county auditor shall inform the
 13 property owner of the owner's right to appeal to the county property tax
 14 assessment board of appeals when the county auditor informs the
 15 property owner of the county auditor's determination under this
 16 subsection.

17 **(p) For assessment dates after 2013, for purposes of this section,**
 18 **"homestead" includes any residential yard structure (as defined in**
 19 **rules adopted by the department of local government finance) or**
 20 **building that is:**

21 **(1) located on the real estate, not exceeding five (5) acres, that**
 22 **immediately surrounds the dwelling; and**

23 **(2) exclusively used for the enjoyment or support of the**
 24 **dwelling and real estate;**

25 **including a deck or patio, a gazebo, a swimming pool, a detached**
 26 **garage, a storage building, or a workshop, that is assessed as real**
 27 **property, regardless of whether the structure or building is**
 28 **attached to the dwelling.**

29 SECTION 4. IC 6-1.1-15-0.6 IS REPEALED [EFFECTIVE JULY
 30 1, 2013]. Sec. 0.6: (a) This section applies only to the appeal of an
 31 assessment of real property.

32 (b) Notwithstanding section 1(b)(2), 1(c), and 1(d) of this chapter,
 33 in order to appeal an assessment of real property and have a change in
 34 the assessment effective for the assessment date in 2002, 2003, or
 35 2004, the taxpayer must, in the manner provided by section 1 of this
 36 chapter, as amended by P.L.1-2004, file a written request for a
 37 preliminary conference with the township assessor not later than
 38 forty-five (45) days after:

39 (1) a notice of a change of assessment for the assessment date is
 40 given to the taxpayer; or

41 (2) the taxpayer receives a tax statement for the property taxes
 42 that are based on the assessment for the assessment date;

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whichever occurs first.

(c) An appeal of a taxpayer under subsection (b) must comply with all other requirements applicable to an appeal under this chapter, except that the provisions of section 1(b)(2), 1(c), and 1(d) of this chapter that prohibit appeals of:

- (1) an assessment for an assessment date in 2002 that is filed after May 10, 2002, apply to property taxes imposed for that assessment date;
- (2) an assessment for an assessment date in 2003 that is filed after May 10, 2003, apply to property taxes imposed for that assessment date; or
- (3) an assessment for an assessment date in 2004 that is filed after May 10, 2004, apply to property taxes imposed for that assessment date.

SECTION 5. IC 6-1.1-15-1, AS AMENDED BY P.L.146-2012, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

- (1) The assessment of the taxpayer's tangible property.
- (2) A deduction for which a review under this section is authorized by any of the following:
 - (A) IC 6-1.1-12-25.5.
 - (B) IC 6-1.1-12-28.5.
 - (C) IC 6-1.1-12-35.5.
 - (D) IC 6-1.1-12.1-5.
 - (E) IC 6-1.1-12.1-5.3.
 - (F) IC 6-1.1-12.1-5.4.

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

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

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

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subsection (b).

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

- (1) May 10 of the year **of the tax statement that includes the assessment;** or
- (2) forty-five (45) days after the date of the tax statement mailed by the county treasurer;

regardless of whether the assessing official changes the taxpayer's assessment.

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

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

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

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

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

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

- (1) immediately forward the notice to the county board; and
- (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:
 - (A) discussing the specifics of the taxpayer's assessment or deduction;
 - (B) reviewing the taxpayer's property record card;

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- 1 (C) explaining to the taxpayer how the assessment or
 2 deduction was determined;
 3 (D) providing to the taxpayer information about the statutes,
 4 rules, and guidelines that govern the determination of the
 5 assessment or deduction;
 6 (E) noting and considering objections of the taxpayer;
 7 (F) considering all errors alleged by the taxpayer; and
 8 (G) otherwise educating the taxpayer about:
 9 (i) the taxpayer's assessment or deduction;
 10 (ii) the assessment or deduction process; and
 11 (iii) the assessment or deduction appeal process.
 12 (i) Not later than ten (10) days after the informal preliminary
 13 meeting, the official referred to in subsection (a) shall forward to the
 14 county auditor and the county board the results of the conference on a
 15 form prescribed by the department of local government finance that
 16 must be completed and signed by the taxpayer and the official. The
 17 form must indicate the following:
 18 (1) If the taxpayer and the official agree on the resolution of all
 19 assessment or deduction issues in the review, a statement of:
 20 (A) those issues; and
 21 (B) the assessed value of the tangible property or the amount
 22 of the deduction that results from the resolution of those issues
 23 in the manner agreed to by the taxpayer and the official.
 24 (2) If the taxpayer and the official do not agree on the resolution
 25 of all assessment or deduction issues in the review:
 26 (A) a statement of those issues; and
 27 (B) the identification of:
 28 (i) the issues on which the taxpayer and the official agree;
 29 and
 30 (ii) the issues on which the taxpayer and the official
 31 disagree.
 32 (j) If the county board receives a form referred to in subsection
 33 (i)(1) before the hearing scheduled under subsection (k):
 34 (1) the county board shall cancel the hearing;
 35 (2) the county official referred to in subsection (a) shall give
 36 notice to the taxpayer, the county board, the county assessor, and
 37 the county auditor of the assessment or deduction in the amount
 38 referred to in subsection (i)(1)(B); and
 39 (3) if the matter in issue is the assessment of tangible property,
 40 the county board may reserve the right to change the assessment
 41 under IC 6-1.1-13.
 42 (k) If:

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1 (1) subsection (i)(2) applies; or
 2 (2) the county board does not receive a form referred to in
 3 subsection (i) not later than one hundred twenty (120) days after
 4 the date of the notice for review filed by the taxpayer under
 5 subsection (c) or (d);
 6 the county board shall hold a hearing on a review under this subsection
 7 not later than one hundred eighty (180) days after the date of that
 8 notice. The county board shall, by mail, give at least thirty (30) days
 9 notice of the date, time, and place fixed for the hearing to the taxpayer
 10 and the county or township official with whom the taxpayer filed the
 11 notice for review. The taxpayer and the county or township official
 12 with whom the taxpayer filed the notice for review are parties to the
 13 proceeding before the county board. A taxpayer may request a
 14 continuance of the hearing by filing, at least twenty (20) days before
 15 the hearing date, a request for continuance with the board and the
 16 county or township official with evidence supporting a just cause for
 17 the continuance. The board shall, not later than ten (10) days after the
 18 date the request for a continuance is filed, either find that the taxpayer
 19 has demonstrated a just cause for a continuance and grant the taxpayer
 20 the continuance, or deny the continuance. A taxpayer may request that
 21 the board take action without the taxpayer being present and that the
 22 board make a decision based on the evidence already submitted to the
 23 board by filing, at least eight (8) days before the hearing date, a request
 24 with the board and the county or township official. A taxpayer may
 25 withdraw a petition by filing, at least eight (8) days before the hearing
 26 date, a notice of withdrawal with the board and the county or township
 27 official.
 28 (l) At the hearing required under subsection (k):
 29 (1) the taxpayer may present the taxpayer's reasons for
 30 disagreement with the assessment or deduction; and
 31 (2) the county or township official with whom the taxpayer filed
 32 the notice for review must present:
 33 (A) the basis for the assessment or deduction decision; and
 34 (B) the reasons the taxpayer's contentions should be denied.
 35 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
 36 if the taxpayer or representative fails to appear at the hearing and,
 37 under subsection (k), the taxpayer's request for continuance is denied,
 38 or the taxpayer's request for continuance, request for the board to take
 39 action without the taxpayer being present, or withdrawal is not timely
 40 filed. A taxpayer may appeal the assessment of the penalty to the
 41 Indiana board or directly to the tax court.
 42 (m) The official referred to in subsection (a) may not require the

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1 taxpayer to provide documentary evidence at the preliminary informal
2 meeting under subsection (h). The county board may not require a
3 taxpayer to file documentary evidence or summaries of statements of
4 testimonial evidence before the hearing required under subsection (k).
5 If the action for which a taxpayer seeks review under this section is the
6 assessment of tangible property, the taxpayer is not required to have an
7 appraisal of the property in order to do the following:

- 8 (1) Initiate the review.
- 9 (2) Prosecute the review.

10 (n) The county board shall prepare a written decision resolving all
11 of the issues under review. The county board shall, by mail, give notice
12 of its determination not later than one hundred twenty (120) days after
13 the hearing under subsection (k) to the taxpayer, the official referred to
14 in subsection (a), the county assessor, and the county auditor.

15 (o) If the maximum time elapses:

- 16 (1) under subsection (k) for the county board to hold a hearing; or
- 17 (2) under subsection (n) for the county board to give notice of its
18 determination;

19 the taxpayer may initiate a proceeding for review before the Indiana
20 board by taking the action required by section 3 of this chapter at any
21 time after the maximum time elapses.

22 SECTION 6. IC 6-1.1-31-11.5 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11.5. (a) Subject to
24 subsection (b), the department of local government finance shall adopt
25 rules under IC 4-22-2 to govern the practice of representatives in
26 proceedings before the property tax assessment board of appeals and
27 the department of local government finance.

28 (b) Except as provided in subsection (c), a rule adopted under
29 subsection (a) may not:

- 30 (1) restrict the ability of a representative to practice before the
31 property tax assessment board of appeals or the department of
32 local government finance based on the fact that the representative
33 is not an attorney admitted to the Indiana bar; ~~or~~
- 34 (2) restrict the admissibility of written or oral testimony of a
35 representative or other witness based upon the manner in which
36 the representative or other witness is compensated; **or**
- 37 **(3) restrict the ability of a residential property owner who is**
38 **an individual from appointing another individual as an agent**
39 **to act on the owner's behalf in a property tax assessment**
40 **board of appeals proceeding without being certified as a**
41 **representative so long as the agent certifies in writing that the**
42 **agent is serving without payment of any consideration.**

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1 (c) A rule adopted under subsection (a) may require a representative
2 in a proceeding before the property tax assessment board of appeals or
3 the department of local government finance to be an attorney admitted
4 to the Indiana bar if the matter under consideration in the proceeding
5 is:

- 6 (1) an exemption for which an application is required under
- 7 IC 6-1.1-11;
- 8 (2) a claim that taxes are illegal as a matter of law;
- 9 (3) a claim regarding the constitutionality of an assessment; or
- 10 (4) any other matter that requires representation that involves the
- 11 practice of law.

12 (d) This subsection applies to a petition that is filed with the
13 property tax assessment board of appeals or a matter under
14 consideration by the department of local government finance before the
15 adoption of a rule under subsection (a) that establishes new standards
16 for:

- 17 (1) the presentation of evidence or testimony; or
- 18 (2) the practice of representatives.

19 The property tax assessment board of appeals or the department of
20 local government finance may not dismiss a petition or reject
21 consideration of a matter solely for failure to comply with the rule
22 adopted under subsection (a) without providing the petitioner with an
23 opportunity to present evidence, testimony, or representation in
24 compliance with the rule.

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