
HOUSE BILL No. 1491

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-1.

Synopsis: Property tax appeal deadlines. Increases the time that a property taxpayer has to appeal an assessment or a county or township official's action with respect to certain select deductions to the county property tax assessment board of appeals (PTABOA) from 45 days to 90 days from the date the taxpayer receives notice of the assessment or other relevant action. Reduces the time after a taxpayer gives notice of an appeal that a county PTABOA has: (1) to schedule a hearing on the taxpayer's appeal (reduced from 120 days to 60 days); (2) to hold a hearing on the taxpayer's appeal (reduced from 180 days to 90 days); and (3) to issue a determination on the taxpayer's appeal (reduced from 120 days to 60 days).

Effective: January 1, 2014.

Smaltz, Ober, Hale

January 22, 2013, read first time and referred to Committee on Ways and Means.

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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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HOUSE BILL No. 1491



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 6-1.1-15-1, AS AMENDED BY P.L.146-2012,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2014]: Sec. 1. (a) A taxpayer may obtain a review by the
4 county board of a county or township official's action with respect to
5 either or both of the following:
6 (1) The assessment of the taxpayer's tangible property.
7 (2) A deduction for which a review under this section is
8 authorized by any of the following:
9 (A) IC 6-1.1-12-25.5.
10 (B) IC 6-1.1-12-28.5.
11 (C) IC 6-1.1-12-35.5.
12 (D) IC 6-1.1-12.1-5.
13 (E) IC 6-1.1-12.1-5.3.
14 (F) IC 6-1.1-12.1-5.4.
15 (b) At the time that notice of an action referred to in subsection (a)
16 is given to the taxpayer, the taxpayer shall also be informed in writing
17 of:



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

6 (c) In order to obtain a review of an assessment or deduction
 7 effective for the assessment date to which the notice referred to in
 8 subsection (b) applies, the taxpayer must file a notice in writing with
 9 the county or township official referred to in subsection (a) not later
 10 than ~~forty-five (45)~~ **ninety (90)** days after the date of the notice referred
 11 to in subsection (b).

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

- 23 (1) May 10 of the year; or
 24 (2) ~~forty-five (45)~~ **ninety (90)** days after the date of the tax
 25 statement mailed by the county treasurer, regardless of whether
 26 the assessing official changes the taxpayer's assessment.

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

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

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

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

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

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

- 3 (1) immediately forward the notice to the county board; and
4 (2) attempt to hold a preliminary informal meeting with the
5 taxpayer to resolve as many issues as possible by:

6 (A) discussing the specifics of the taxpayer's assessment or
7 deduction;

8 (B) reviewing the taxpayer's property record card;

9 (C) explaining to the taxpayer how the assessment or
10 deduction was determined;

11 (D) providing to the taxpayer information about the statutes,
12 rules, and guidelines that govern the determination of the
13 assessment or deduction;

14 (E) noting and considering objections of the taxpayer;

15 (F) considering all errors alleged by the taxpayer; and

16 (G) otherwise educating the taxpayer about:

17 (i) the taxpayer's assessment or deduction;

18 (ii) the assessment or deduction process; and

19 (iii) the assessment or deduction appeal process.

20 (i) Not later than ten (10) days after the informal preliminary
21 meeting, the official referred to in subsection (a) shall forward to the
22 county auditor and the county board the results of the conference on a
23 form prescribed by the department of local government finance that
24 must be completed and signed by the taxpayer and the official. The
25 form must indicate the following:

26 (1) If the taxpayer and the official agree on the resolution of all
27 assessment or deduction issues in the review, a statement of:

28 (A) those issues; and

29 (B) the assessed value of the tangible property or the amount
30 of the deduction that results from the resolution of those issues
31 in the manner agreed to by the taxpayer and the official.

32 (2) If the taxpayer and the official do not agree on the resolution
33 of all assessment or deduction issues in the review:

34 (A) a statement of those issues; and

35 (B) the identification of:

36 (i) the issues on which the taxpayer and the official agree;
37 and

38 (ii) the issues on which the taxpayer and the official
39 disagree.

40 (j) If the county board receives a form referred to in subsection
41 (i)(1) before the hearing scheduled under subsection (k):

42 (1) the county board shall cancel the hearing;

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1 (2) the county official referred to in subsection (a) shall give
 2 notice to the taxpayer, the county board, the county assessor, and
 3 the county auditor of the assessment or deduction in the amount
 4 referred to in subsection (i)(1)(B); and

5 (3) if the matter in issue is the assessment of tangible property,
 6 the county board may reserve the right to change the assessment
 7 under IC 6-1.1-13.

8 (k) If:

9 (1) subsection (i)(2) applies; or

10 (2) the county board does not receive a form referred to in
 11 subsection (i) not later than:

12 (A) one hundred twenty (120) days after the date of the notice
 13 for review filed by the taxpayer under subsection (c) or (d), **if**
 14 **the date of the notice for review filed by the taxpayer**
 15 **under subsection (c) or (d) occurs before January 1, 2014;**
 16 **and**

17 (B) **sixty (60) days after the date of the notice for review**
 18 **filed by the taxpayer under subsection (c) or (d), if the date**
 19 **of the notice for review filed by the taxpayer under**
 20 **subsection (c) or (d) occurs after December 31, 2013;**

21 the county board shall hold a hearing on a review under this subsection
 22 not later than one hundred eighty (180) days after the date of that
 23 notice, **if the date of that notice occurs before January 1, 2014, or**
 24 **ninety (90) days after the date of that notice, if the date of that**
 25 **notice occurs after December 31, 2013.** The county board shall, by
 26 mail, give at least thirty (30) days notice of the date, time, and place
 27 fixed for the hearing to the taxpayer and the county or township official
 28 with whom the taxpayer filed the notice for review. The taxpayer and
 29 the county or township official with whom the taxpayer filed the notice
 30 for review are parties to the proceeding before the county board. A
 31 taxpayer may request a continuance of the hearing by filing, at least
 32 twenty (20) days before the hearing date, a request for continuance with
 33 the board and the county or township official with evidence supporting
 34 a just cause for the continuance. The board shall, not later than ten (10)
 35 days after the date the request for a continuance is filed, either find that
 36 the taxpayer has demonstrated a just cause for a continuance and grant
 37 the taxpayer the continuance, or deny the continuance. A taxpayer may
 38 request that the board take action without the taxpayer being present
 39 and that the board make a decision based on the evidence already
 40 submitted to the board by filing, at least eight (8) days before the
 41 hearing date, a request with the board and the county or township
 42 official. A taxpayer may withdraw a petition by filing, at least eight (8)

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1 days before the hearing date, a notice of withdrawal with the board and
2 the county or township official.

3 (l) At the hearing required under subsection (k):

4 (1) the taxpayer may present the taxpayer's reasons for
5 disagreement with the assessment or deduction; and

6 (2) the county or township official with whom the taxpayer filed
7 the notice for review must present:

8 (A) the basis for the assessment or deduction decision; and

9 (B) the reasons the taxpayer's contentions should be denied.

10 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
11 if the taxpayer or representative fails to appear at the hearing and,
12 under subsection (k), the taxpayer's request for continuance is denied,
13 or the taxpayer's request for continuance, request for the board to take
14 action without the taxpayer being present, or withdrawal is not timely
15 filed. A taxpayer may appeal the assessment of the penalty to the
16 Indiana board or directly to the tax court.

17 (m) The official referred to in subsection (a) may not require the
18 taxpayer to provide documentary evidence at the preliminary informal
19 meeting under subsection (h). The county board may not require a
20 taxpayer to file documentary evidence or summaries of statements of
21 testimonial evidence before the hearing required under subsection (k).
22 If the action for which a taxpayer seeks review under this section is the
23 assessment of tangible property, the taxpayer is not required to have an
24 appraisal of the property in order to do the following:

25 (1) Initiate the review.

26 (2) Prosecute the review.

27 (n) The county board shall prepare a written decision resolving all
28 of the issues under review. The county board shall, by mail, give notice
29 of its determination **to the taxpayer, the official referred to in**
30 **subsection (a), the county assessor, and the county auditor** not later
31 than:

32 (1) one hundred twenty (120) days after the hearing under
33 subsection (k), **for a hearing held before January 1, 2014; or**

34 (2) **sixty (60) days after the hearing under subsection (k), for**
35 **a hearing held after December 31, 2013. to the taxpayer, the**
36 **official referred to in subsection (a), the county assessor, and the**
37 **county auditor.**

38 (o) If the maximum time elapses:

39 (1) under subsection (k) for the county board to hold a hearing; or

40 (2) under subsection (n) for the county board to give notice of its
41 determination;

42 the taxpayer may initiate a proceeding for review before the Indiana

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- 1 board by taking the action required by section 3 of this chapter at any
- 2 time after the maximum time elapses.

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