

IC 6-1.1-8.5

Chapter 8.5. Assessment of Industrial Facilities

IC 6-1.1-8.5-1

"Industrial company" defined

Sec. 1. As used in this chapter, "industrial company" means an owner or user of industrial property.

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.5-2

"Industrial facility" defined

Sec. 2. As used in this chapter, "industrial facility" means a company's real property that:

- (1) has been classified as industrial property under the rules of the department of local government finance; and
- (2) has a true tax value, as estimated by the department, of at least twenty-five million dollars (\$25,000,000) in a qualifying county.

The term includes real property that is used under an agreement under which the user exercises the beneficial rights of ownership for the majority of a year. The term does not include real property assessed under IC 6-1.1-8.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.89.

IC 6-1.1-8.5-3

"Qualifying county" defined

Sec. 3. As used in this chapter, "qualifying county" means a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.5-4

Repealed

(Repealed by P.L.90-2002, SEC.528.)

IC 6-1.1-8.5-5

Facility to be assessed in prescribed manner

Sec. 5. An industrial facility located in a qualifying county shall be assessed in the manner prescribed in this chapter.

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.5-6

County assessor to provide list of industrial facilities annually to the department of local government finance

Sec. 6. Before January 1 of each year the county assessor of each qualifying county shall provide the department of local government finance a list of each industrial facility located in the qualifying county.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002,

SEC.90; P.L.182-2009(ss), SEC.104.

IC 6-1.1-8.5-7

Notice of newly constructed facilities

Sec. 7. (a) The township assessor (if any) of each township in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the township served by the township assessor. The county assessor shall perform this duty for a township in a qualifying county if there is no township assessor for the township.

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The department of local government finance shall schedule an assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction under this section.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.91; P.L.146-2008, SEC.101.

IC 6-1.1-8.5-8

Reassessment by the department; local officials may not reassess

Sec. 8. (a) For purposes of the general reassessment under IC 6-1.1-4-4 or a new assessment, the department of local government finance shall assess each industrial facility in a qualifying county.

(b) The following may not assess an industrial facility in a qualifying county:

- (1) A county assessor.
- (2) An assessing official.
- (3) A county property tax assessment board of appeals.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.92; P.L.154-2006, SEC.8.

IC 6-1.1-8.5-9

Support of department's assessor

Sec. 9. The county assessor of the qualifying county in which an industrial facility is located shall provide support to the assessor of the department of local government finance during the course of the assessment of the industrial facility.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.93.

IC 6-1.1-8.5-10

Certification of true tax values

Sec. 10. (a) When the department of local government finance determines its final assessments of an industrial facility under this chapter, the department shall certify the true tax values to the county assessor and the county auditor of the qualifying county in which the

property is located. In addition, if an industrial company has appealed the department of local government finance's final assessment of the industrial facility, the department of local government finance shall notify the county auditor of the appeal.

(b) The county assessor of a qualifying county shall review the certification of the department of local government finance to determine if any of an industrial company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department of local government finance shall consider the county assessor's findings and make any additions to the certification the department of local government finance finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the department of local government finance.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.94.

IC 6-1.1-8.5-11

Appeal of industrial facility assessment to the Indiana board; appeal procedure; deadline for determination

Sec. 11. (a) The industrial company that owns or uses the industrial facility assessed by the department of local government finance under this chapter may appeal that assessment to the Indiana board. Subject to subsections (b), (c), (d), and (e), the county assessor of the county in which the industrial facility assessed by the department of local government finance is located may appeal that assessment to the Indiana board.

(b) The county assessor of a qualifying county may not expend public money appealing an assessment under this section unless the following requirements are met before a petition for review is submitted to the Indiana board:

- (1) The county assessor submits to the county fiscal body a written estimate of the cost of the appeal.
- (2) The county fiscal body adopts a resolution approving the county assessor's proposed expenditure to carry out the appeal.
- (3) The total amount of the proposed expenditure is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

(c) Except as otherwise provided in subsections (d) and (e), an appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department of local government finance.

(d) With respect to an appeal filed by a county assessor under this section the following apply:

- (1) In the petition for review to the Indiana board, the county assessor shall state what the county assessor contends the assessed value of the industrial facility should be and provide substantial evidence in support of that contention. Failure to

comply with this requirement results in dismissal of the county assessor's petition for review and no further appeal of the assessment by the county assessor may be taken.

(2) Not later than thirty (30) days after the county assessor files a petition for review in compliance with subdivision (1), the Indiana board shall hold a hearing at which the county assessor must establish a reasonable likelihood of success on any contentions made in the petition for review including, without limitation, the contention required under subdivision (1) regarding the assessed value of the real estate. The industrial company whose industrial facility is the subject of the county assessor's petition for review and the department of local government finance has the right to appear at this hearing and to present testimony, to cross-examine witnesses, and to present evidence regarding the county assessor's contentions.

(3) Not later than thirty (30) days after the hearing held under subdivision (2), the Indiana board shall issue a determination whether the county assessor has established a reasonable likelihood of success on the contentions in the petition for review. If the Indiana board determines that the county assessor has not established a reasonable likelihood of success on the contentions in the petition for review, the county assessor's petition for review shall be dismissed and no further appeal of the assessment by the county assessor may be taken. If the Indiana board determines that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review, the Indiana board's determination does not create the presumption that the county assessor's contentions are valid. A determination by the Indiana board that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review may be appealed to the Indiana tax court as an interlocutory appeal. A party may petition for review by the Indiana supreme court of the Indiana tax court's ruling regarding an interlocutory appeal brought under this subdivision.

(4) The Indiana board shall not hold a hearing on the appeal under IC 6-1.1-15-4 and the county assessor shall not be permitted to conduct discovery under the Indiana board's administrative rules until a determination has been issued under subdivision (3) and:

(A) any interlocutory appeal under subdivision (3) has been ruled on by the Indiana tax court; or

(B) the Indiana supreme court has either rejected a petition for review concerning the Indiana tax court's ruling on the interlocutory appeal or issued a decision regarding the Indiana tax court's ruling on the interlocutory appeal.

(e) On any appeal that has not been dismissed, the Indiana board shall issue an order within one (1) year after:

(1) the taxpayer filed its petition for review;

(2) the issuance of the Indiana board's determination under

subsection (d)(3) in the case of an appeal by the county assessor; or

(3) the Indiana tax court or Indiana supreme court rules on a taxpayer's interlocutory appeal under subsection (d)(3) in the case of an appeal by the county assessor;

whichever is latest.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.95; P.L.182-2009(ss), SEC.105.

IC 6-1.1-8.5-12

Rules

Sec. 12. The department of local government finance shall adopt rules to provide just valuations of industrial facilities under this chapter.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.96.

IC 6-1.1-8.5-13

Conflicts with provisions in other chapters

Sec. 13. This chapter is designed to provide special rules for the assessment and taxation of industrial facilities in a qualifying county. If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of an industrial facility.

As added by P.L.151-2001, SEC.3.