

IC 6-1.5-6

Chapter 6. Adoption of Rules

IC 6-1.5-6-1

Adoption of rules

Sec. 1. (a) Subject to subsection (b), the Indiana board shall adopt rules under IC 4-22-2 to govern the practice of representatives in proceedings before the Indiana board under this article.

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

- (1) restrict the ability of a representative to practice before the Indiana board based on the fact that the representative is not an attorney admitted to the Indiana bar; or
- (2) restrict the admissibility of the written or oral testimony of a representative or other witness before the Indiana board based upon the manner in which the representative or other witness is compensated.

(c) A rule adopted under subsection (a) may require a representative in a proceeding before the Indiana board to be an attorney admitted to the Indiana bar if the matter under consideration in the proceeding is:

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

(d) This subsection applies to a petition that is filed with the Indiana board before the adoption of a rule under subsection (a) that establishes new standards for:

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

The Indiana board may not dismiss the petition solely for failure to comply with the rule adopted under subsection (a) without providing the petitioner an opportunity to present evidence, testimony, or representation in compliance with the rule.

As added by P.L.198-2001, SEC.95.

IC 6-1.5-6-2

Indiana board rules

Sec. 2. (a) The Indiana board may adopt rules under IC 4-22-2, including emergency rules under IC 4-22-2-37.1, to establish procedures for the conduct of proceedings before the Indiana board under this article, including procedures for:

- (1) prehearing conferences;
- (2) hearings;
- (3) allowing the Indiana board, upon agreement of all parties to the proceeding, to determine that a petition does not require a hearing because it presents substantially the same issue that was decided in a prior Indiana board determination;

- (4) voluntary arbitration;
 - (5) voluntary mediation;
 - (6) submission of an agreed record;
 - (7) upon agreement of all parties to the proceedings, joinder of petitions concerning the same or similar issues; and
 - (8) small claims.
- (b) Rules under subsection (a)(8):
- (1) may include rules that:
 - (A) prohibit discovery;
 - (B) restrict the length of a hearing; and
 - (C) establish when a hearing is not required; and
 - (2) must include rules that:
 - (A) permit a party to a proceeding subject to the Indiana board's procedures for small claims to elect that those procedures do not apply to the proceeding; and
 - (B) permit an agreement among all parties to a proceeding not subject to the Indiana board's procedures for small claims that those procedures apply to the proceeding.

As added by P.L.245-2003, SEC.25.

IC 6-1.5-6-3

Rules related to voluntary dispute resolution

Sec. 3. (a) As used in this section, "county board" means a county property tax assessment board of appeals.

(b) The Indiana board may adopt rules under IC 4-22-2, including emergency rules under IC 4-22-2-37.1, to establish procedures for its employees to assist taxpayers and local officials in their attempts to informally resolve disputes in which:

- (1) a taxpayer has filed written notice to obtain a county board's review of an action by a township or county official; and
- (2) the county board has not given written notice of its decision on the issues under review.

As added by P.L.113-2010, SEC.42.