

# SENATE BILL No. 51

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-15-3.

**Synopsis:** Property tax assessment board of appeals. Specifies that a taxpayer or an assessing official may not obtain a review of an action by a county property tax assessment board of appeals (board) if the taxpayer or the assessing official: (1) was a party to a proceeding before the board; and (2) failed to appear before the board, either in person or by an authorized representative, at a hearing of the board held after June 30, 2012, concerning that proceeding.

**Effective:** July 1, 2012.

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**Becker**

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January 4, 2012, read first time and referred to Committee on Appropriations.

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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 2011 Regular Session of the General Assembly.

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## SENATE BILL No. 51



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 6-1.1-15-3, AS AMENDED BY P.L.1-2008,  
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2012]: Sec. 3. (a) **Except as provided in subsection (g)**, a  
4 taxpayer may obtain a review by the Indiana board of a county board's  
5 action with respect to the following:  
6 (1) The assessment of that taxpayer's tangible property if the  
7 county board's action requires the giving of notice to the taxpayer.  
8 (2) The exemption of that taxpayer's tangible property if the  
9 taxpayer receives a notice of an exemption determination by the  
10 county board under IC 6-1.1-11-7.  
11 (b) The county assessor is the party to the review under this section  
12 to defend the determination of the county board. At the time the notice  
13 of that determination is given to the taxpayer, the taxpayer shall also be  
14 informed in writing of:  
15 (1) the taxpayer's opportunity for review under this section; and  
16 (2) the procedures the taxpayer must follow in order to obtain  
17 review under this section.



1 (c) A county assessor who dissents from the determination of an  
 2 assessment or an exemption by the county board may obtain a review  
 3 of the assessment or the exemption by the Indiana board.

4 (d) In order to obtain a review by the Indiana board under this  
 5 section, the party must, not later than forty-five (45) days after the date  
 6 of the notice given to the party or parties of the determination of the  
 7 county board:

8 (1) file a petition for review with the Indiana board; and

9 (2) mail a copy of the petition to the other party.

10 (e) The Indiana board shall prescribe the form of the petition for  
 11 review of an assessment determination or an exemption by the county  
 12 board. The Indiana board shall issue instructions for completion of the  
 13 form. The form and the instructions must be clear, simple, and  
 14 understandable to the average individual. A petition for review of such  
 15 a determination must be made on the form prescribed by the Indiana  
 16 board. The form must require the petitioner to specify the reasons why  
 17 the petitioner believes that the assessment determination or the  
 18 exemption determination by the county board is erroneous.

19 (f) If the action for which a taxpayer seeks review under this section  
 20 is the assessment of tangible property, the taxpayer is not required to  
 21 have an appraisal of the property in order to do the following:

22 (1) Initiate the review.

23 (2) Prosecute the review.

24 **(g) A taxpayer or an assessing official may not obtain a review**  
 25 **by the Indiana board of a county board's action if the taxpayer or**  
 26 **the assessing official:**

27 **(1) was a party to a proceeding before the county board; and**

28 **(2) failed to appear before the county board, either in person**  
 29 **or by an authorized representative, at a hearing of the county**  
 30 **board held after June 30, 2012, concerning that proceeding.**

31 **However, a person is not barred from obtaining a review by the**  
 32 **Indiana board if a default judgment may not be entered against the**  
 33 **person under the Indiana Rules of Trial Procedure. Upon petition**  
 34 **by the taxpayer or the assessing official to the county board, a**  
 35 **county board may allow the taxpayer or assessing official to obtain**  
 36 **a review by the Indiana board, notwithstanding this subsection, for**  
 37 **any of the reasons for which a court may relieve a person from a**  
 38 **default judgment under the Indiana Rules of Trial Procedure.**

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