



SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1454 be amended to read as follows:

- 1 Page 30, delete lines 19 through 42.
- 2 Delete pages 31 through 34.
- 3 Page 35, delete lines 1 through 27, begin a new paragraph and
- 4 insert:
- 5 "SECTION 22. IC 6-1.1-15-1.2, AS AMENDED BY P.L.121-2019,
- 6 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 7 JULY 1, 2023]: Sec. 1.2. (a) A county or township official who
- 8 receives a written notice under section 1.1 of this chapter shall
- 9 schedule, at a time during business hours that is convenient to the
- 10 taxpayer, a preliminary informal meeting with the taxpayer in order to
- 11 resolve the appeal. If the taxpayer raises a claim regarding a matter that
- 12 is in the discretion of the county auditor, the informal meeting must
- 13 include the county auditor. At the preliminary informal meeting, in
- 14 order to facilitate understanding and the resolution of disputed issues,
- 15 a county or township official, the county auditor, if the matter is in the
- 16 discretion of the county auditor, and the taxpayer shall exchange the
- 17 information that each party is relying on at the time of the preliminary
- 18 informal meeting to support the party's respective position on each
- 19 disputed issue concerning the assessment or deduction. If additional
- 20 information is obtained by the county or township official, the county
- 21 auditor, or the taxpayer after the preliminary informal meeting and
- 22 before the hearing held by the county board, the party obtaining the
- 23 information shall provide the information to the other party. If the
- 24 county or township official, the county auditor, or the taxpayer obtains
- 25 additional information and provides the information to the other party
- 26 for the first time at the hearing held by the county board, the county
- 27 board, unless waived by the receiving party, shall continue the hearing

1 until a future hearing date of the county board so that the receiving
2 party has an opportunity to review all the information that the offering
3 party is relying on to support the offering party's positions on the
4 disputed issues concerning the assessment or deduction.

5 (b) The official shall report on a form prescribed by the department
6 of local government finance the results of the informal meeting. If the
7 taxpayer and the official agree on the resolution of all issues in the
8 appeal, the report shall state the agreed resolution of the matter and be
9 signed by the official and the taxpayer. If an informal meeting is not
10 held, or the informal meeting is unsuccessful, the official shall report
11 those facts on the form. The official shall forward the report on the
12 informal meeting to the county board.

13 (c) If the county board receives a report on the informal meeting
14 indicating an agreed resolution of the matter, the county board shall
15 vote to accept or deny the agreed resolution. If the county board accepts
16 the agreed resolution, the county board shall issue a notification of final
17 assessment determination adopting the agreed resolution and vacating
18 the hearing if scheduled.

19 (d) The county board, upon receipt of a written notice under section
20 1.1 of this chapter, shall hold a hearing on the appeal not later than one
21 hundred eighty (180) days after the filing date of the written notice.
22 The county board shall, by mail, give at least thirty (30) days notice of
23 the date, time, and place fixed for the hearing to the taxpayer, the
24 county or township official with whom the taxpayer filed the written
25 notice, and the county auditor. If the county board has notice that the
26 taxpayer is represented by a third person, any hearing notice shall be
27 mailed to the representative.

28 (e) If good cause is shown, the county board shall grant a request for
29 continuance filed in writing at least ten (10) days before the hearing,
30 and reschedule the hearing under subsection (d).

31 (f) A taxpayer may withdraw an appeal by filing a written request
32 at least ten (10) days before the hearing. The county board shall issue
33 a notification of final assessment determination indicating the
34 withdrawal and no change in the assessment. A withdrawal waives a
35 taxpayer's right to appeal to the Indiana board.

36 (g) The county board shall determine an appeal without a hearing if
37 requested by the taxpayer in writing at least twenty (20) days before the
38 hearing.

39 (h) If a taxpayer appeals the assessment of tangible property under
40 section 1.1 of this chapter, the taxpayer is not required to have an
41 appraisal of the property in order to initiate the appeal or prosecute the
42 appeal.

43 (i) At a hearing under subsection (d), the taxpayer shall have the
44 opportunity to present testimony and evidence regarding the matters on
45 appeal. If the matters on appeal are in the discretion of the county
46 auditor, the county auditor or the county auditor's representative shall

attend the hearing. A county or township official, or the county auditor or the county auditor's representative, shall have an opportunity to present testimony and evidence regarding the matters on appeal. The county board may adjourn and continue the hearing to a later date in order to make a physical inspection or consider the evidence presented.

(j) The county board shall determine the assessment by motion and majority vote. **Except as provided in subsection (m)**, a county board may, based on the evidence before it, increase an assessment. The county board shall issue a written decision. Written notice of the decision shall be given to the township official, county official, county auditor, and the taxpayer.

(k) If more than one hundred eighty (180) days have passed since the date the notice of appeal was filed, and the county board has not issued a determination, a taxpayer may initiate any appeal with the Indiana board of tax review under section 3 of this chapter.

(l) The county assessor may assess a penalty of fifty dollars (\$50) against the taxpayer if the taxpayer or representative fails to appear at a hearing under subsection (d) and, under subsection (e), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without a hearing, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(m) This subsection applies only to the determination of an appealed assessed value of:

- (1) a taxpayer's tangible property that has been granted a standard deduction under IC 6-1.1-12-37, without regard to the tangible property's appealed assessed value; or**
- (2) any other tangible property with an appealed assessed value that is not more than two million dollars (\$2,000,000) and is not otherwise described in subdivision (1).**

The determination of an appealed assessed value of tangible property to which this subsection applies by a county or township official resulting from an informal meeting under subsection (a), or by a county board resulting from an appeal hearing under subsection (d), may be less than or equal to the tangible property's original appealed assessed value at issue, but may not exceed the original appealed assessed value at issue.

SECTION 23. IC 6-1.1-15-4, AS AMENDED BY P.L.156-2020, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors related to a claim under section 1.1 of this chapter that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the parties or a party's representative. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 of the county in which the property is located. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property that is the subject of the appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the parties and any entity that filed an amicus curiae brief, or their representatives:

- (1) notice, by mail, of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) The Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board.

(f) The Indiana board shall issue a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board. The board may not extend the date by more than one hundred eighty (180) days.

(g) The time periods described in subsections (e) and (f) do not include any period of time that is attributable to a party's:

- (1) request for a continuance, stay, extension, or summary disposition;
- (2) consent to a case management order, stipulated record, or proposed hearing date;

(3) failure to comply with the board's orders or rules; or

(4) waiver of a deadline.

(h) If the Indiana board fails to take action required under subsection (e) or (f), the entity that initiated the petition may:

(1) take no action and wait for the Indiana board to hear the matter and issue a final determination; or

(2) petition for judicial review under section 5 of this chapter.

(i) This subsection applies when the board has not held a hearing.

A person may not seek judicial review under subsection (h)(2) until:

(1) the person requests a hearing in writing; and

(2) sixty (60) days have passed after the person requests a hearing under subdivision (1) and the matter has not been heard or otherwise extended under subsection (g).

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

(1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board

- 1 may:
- 2 (1) order that a final determination under this subsection has no
- 3 precedential value; or
- 4 (2) specify a limited precedential value of a final determination
- 5 under this subsection.
- 6 (o) If a party to a proceeding, or a party's authorized representative,
- 7 elects to receive any notice under this section by electronic mail, the
- 8 notice is considered effective in the same manner as if the notice had
- 9 been sent by United States mail, with postage prepaid, to the party's or
- 10 representative's mailing address of record.
- 11 (p) At a hearing under this section, the Indiana board shall admit
- 12 into evidence an appraisal report, prepared by an appraiser, unless the
- 13 appraisal report is ruled inadmissible on grounds besides a hearsay
- 14 objection. This exception to the hearsay rule shall not be construed to
- 15 limit the discretion of the Indiana board, as trier of fact, to review the
- 16 probative value of an appraisal report.
- 17 **(q) This subsection applies only to the determination of an**
- 18 **appealed assessed value of:**
- 19 **(1) a taxpayer's tangible property that has been granted a**
- 20 **standard deduction under IC 6-1.1-12-37, without regard to**
- 21 **the tangible property's appealed assessed value; or**
- 22 **(2) any other tangible property with an appealed assessed**
- 23 **value that is not more than two million dollars (\$2,000,000)**
- 24 **and is not otherwise described in subdivision (1).**
- 25 **The determination of an appealed assessed value of tangible**
- 26 **property to which this subsection applies by the Indiana board**
- 27 **resulting from an appeal hearing under this section may be less**
- 28 **than or equal to the tangible property's original appealed assessed**
- 29 **value at issue, but may not exceed the original appealed assessed**
- 30 **value at issue."**
- 31 Renumber all SECTIONS consecutively.
(Reference is to EHB 1454 as printed April 5, 2023.)

Senator BASSLER