

PROPOSED AMENDMENT

SB 163 # 7

DIGEST

Orders to enter property. Adds provisions: (1) limiting the entry onto a taxpayer's property by local assessing officials, the county property tax assessment board of appeals (county board), and the Indiana board of tax review (Indiana board) in property tax appeals without first receiving the permission of the taxpayer to enter the property; and (2) prohibiting the issuance of orders by a county board or the Indiana board authorizing entry onto property without taxpayer permission.

1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:

3 "SECTION 1. IC 6-1.1-4-15, AS AMENDED BY P.L.146-2008,
4 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 15. (a) If real property is subject to
6 assessment or reassessment under this chapter, the assessor of the
7 township in which the property is located, or the county assessor if
8 there is no township assessor for the township, shall either appraise the
9 property or have it appraised.

10 (b) In order to determine the assessed value of buildings and other
11 improvements, the township or county assessor or the assessor's
12 authorized representative may, after first making known the assessor's
13 or representative's intention to the owner or occupant, enter and fully
14 examine all buildings and structures which are located within the
15 township or county and which are subject to assessment. **However, the**
16 **township or county assessor or the assessor's authorized**
17 **representative shall not enter any buildings and structures without**
18 **first receiving the permission of the owner or occupant to enter the**
19 **building or structure. Notwithstanding any other provision to the**
20 **contrary, a county property tax assessment board of appeals or the**
21 **Indiana board of tax review shall not issue an order (including an**
22 **order issued under 52 IAC 4-8-3) authorizing entry onto a**
23 **taxpayer's property without the owner's or occupant's**
24 **permission.**".

25 Page 6, between lines 7 and 8, begin a new paragraph and insert:

1 "SECTION 4. IC 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024,
2 SECTION 168, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE UPON PASSAGE]: Sec. 1.2. (a) A county or township
4 official who receives a written notice under section 1.1 of this chapter
5 shall schedule, at a time during business hours that is convenient to the
6 taxpayer, a preliminary informal meeting with the taxpayer in order to
7 resolve the appeal. If the taxpayer raises a claim regarding a matter that
8 is in the discretion of the county auditor, the informal meeting must
9 include the county auditor. At the preliminary informal meeting, in
10 order to facilitate understanding and the resolution of disputed issues:

11 (1) a county or township official;
12 (2) the county auditor, if the matter is in the discretion of the
13 county auditor; and
14 (3) the taxpayer;

15 shall exchange the information that each party is relying on at the time
16 of the preliminary informal meeting to support the party's respective
17 position on each disputed issue concerning the assessment or
18 deduction. If additional information is obtained by the county or
19 township official, the county auditor, or the taxpayer after the
20 preliminary informal meeting and before the hearing held by the county
21 board, the party obtaining the information shall provide the information
22 to the other party. If the county or township official, the county auditor,
23 or the taxpayer obtains additional information and provides the
24 information to the other party for the first time at the hearing held by
25 the county board, the county board, unless waived by the receiving
26 party, shall continue the hearing until a future hearing date of the
27 county board so that the receiving party has an opportunity to review
28 all the information that the offering party is relying on to support the
29 offering party's positions on the disputed issues concerning the
30 assessment or deduction.

31 (b) The official shall report on a form prescribed by the department
32 of local government finance the results of the informal meeting. If the
33 taxpayer and the official agree on the resolution of all issues in the
34 appeal, the report shall state the agreed resolution of the matter and be
35 signed by the official and the taxpayer. If an informal meeting is not
36 held, or the informal meeting is unsuccessful, the official shall report
37 those facts on the form. The official shall forward the report on the
38 informal meeting to the county board.

39 (c) If the county board receives a report on the informal meeting
40 indicating an agreed resolution of the matter, the county board shall

1 vote to accept or deny the agreed resolution. If the county board accepts
2 the agreed resolution, the county board shall issue a notification of final
3 assessment determination adopting the agreed resolution and vacating
4 the hearing if scheduled.

5 (d) The county board, upon receipt of a written notice under section
6 1.1 of this chapter, shall hold a hearing on the appeal not later than one
7 hundred eighty (180) days after the filing date of the written notice.
8 The county board shall, by mail, give at least thirty (30) days notice of
9 the date, time, and place fixed for the hearing to the taxpayer, the
10 county or township official with whom the taxpayer filed the written
11 notice, and the county auditor. If the county board has notice that the
12 taxpayer is represented by a third person, any hearing notice shall be
13 mailed to the representative.

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

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

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

25 (h) If a taxpayer appeals the assessment of tangible property under
26 section 1.1 of this chapter, the taxpayer is not required to have an
27 appraisal of the property in order to initiate the appeal or prosecute the
28 appeal. If the taxpayer presents an appraisal to the county board that:

29 (1) is prepared by a certified appraiser in compliance with the
30 Uniform Standards of Professional Appraisal Practice to
31 determine the market value in use;

32 (2) is addressed to the property owner or the assessor's office;

33 (3) is commissioned for the purpose of the assessment appeal; and

34 (4) has an effective date that is the same date as the date of the
35 assessment that is the subject of the appeal;

36 the value of the property contained in the appraisal is presumed to be
37 correct. If the county board disagrees with the taxpayer's appraisal, the
38 county board may seek review of the appraisal by a third party
39 independent certified appraiser or obtain an independent appraisal
40 report conducted by a certified appraiser in compliance with the

1 Uniform Standards of Professional Appraisal Practice. If the county
2 board's appraisal differs from the taxpayer's appraisal, the county board
3 shall weigh the evidence and determine the true tax value of the
4 property based on the totality of the probative evidence before the
5 county board. The county board's determination of the property's true
6 tax value may be higher or lower than the assessment but may not be
7 lower than the lowest appraisal presented to or obtained by the county
8 board, or higher than the highest appraisal presented to or obtained by
9 the county board. After the assignment of value, the parties shall retain
10 their rights to appeal the assessment or assessments to the Indiana
11 board, which must hear the appeal de novo.

12 (i) At a hearing under subsection (d), the taxpayer shall have the
13 opportunity to present testimony and evidence regarding the matters on
14 appeal. If the matters on appeal are in the discretion of the county
15 auditor, the county auditor or the county auditor's representative shall
16 attend the hearing. A county or township official, or the county auditor
17 or the county auditor's representative, shall have an opportunity to
18 present testimony and evidence regarding the matters on appeal. The
19 county board may adjourn and continue the hearing to a later date in
20 order to make a physical inspection or consider the evidence presented.
21 **However, the county board or assessing official shall not enter a**
22 **property to conduct a physical inspection without first receiving**
23 **the permission of the taxpayer to enter the property to make the**
24 **physical inspection. Notwithstanding any other provision to the**
25 **contrary, the county board shall not issue an order (including an**
26 **order issued under 52 IAC 4-8-3) authorizing entry onto a**
27 **taxpayer's property without the taxpayer's permission.**

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

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

38 (l) The county assessor may assess a penalty of fifty dollars (\$50)
39 against the taxpayer if the taxpayer or representative fails to appear at
40 a hearing under subsection (d) and, under subsection (e), the taxpayer's

1 request for continuance is denied, or the taxpayer's request for
2 continuance, request for the board to take action without a hearing, or
3 withdrawal is not timely filed. A taxpayer may appeal the assessment
4 of the penalty to the Indiana board or directly to the tax court. The
5 penalty may not be added as an amount owed on the property tax
6 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

7 (m) The determination of an appealed assessed value of tangible
8 property by a county or township official resulting from an informal
9 meeting under subsection (a), or by a county board resulting from an
10 appeal hearing under subsection (d), may be less than or equal to the
11 tangible property's original appealed assessed value at issue, but may
12 not exceed the original appealed assessed value at issue. However, an
13 increase in assessed value that is attributable to substantial renovation,
14 new improvements, zoning change, or use change is excluded from the
15 limitation under this subsection.

16 SECTION 5. IC 6-1.1-15-4, AS AMENDED BY P.L.230-2025,
17 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 UPON PASSAGE]: Sec. 4. (a) After receiving a petition for review
19 which is filed under section 3 of this chapter, the Indiana board shall
20 conduct a hearing at its earliest opportunity. The Indiana board may
21 correct any errors related to a claim under section 1.1 of this chapter
22 that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

23 (b) If the Indiana board conducts a site inspection of the property as
24 part of its review of the petition, the Indiana board shall give notice to
25 all parties of the date and time of the site inspection. **However, the**
26 **Indiana board shall not enter a property to conduct a site**
27 **inspection of the property without first receiving the permission of**
28 **the taxpayer to enter the property to make the site inspection.**
29 **Notwithstanding any other provision to the contrary, the Indiana**
30 **board shall not issue an order (including an order issued under 52**
31 **IAC 4-8-3) authorizing entry onto a taxpayer's property without**
32 **the taxpayer's permission.** The Indiana board is not required to assess
33 the property in question. The Indiana board shall give notice of the date
34 fixed for the hearing, by mail, to the parties or a party's representative.
35 The Indiana board shall give these notices at least thirty (30) days
36 before the day fixed for the hearing unless the parties agree to a shorter
37 period. With respect to a petition for review filed by a county assessor,
38 the county board that made the determination under review under this
39 section may file an amicus curiae brief in the review proceeding under
40 this section. The expenses incurred by the county board in filing the

1 amicus curiae brief shall be paid from the property reassessment fund
2 under IC 6-1.1-4-27.5 of the county in which the property is located.
3 The executive of a taxing unit may file an amicus curiae brief in the
4 review proceeding under this section if the property that is the subject
5 of the appeal is subject to assessment by that taxing unit.

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

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

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

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

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

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

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

30 (1) request for a continuance, stay, extension, or summary
31 disposition;
32 (2) consent to a case management order, stipulated record, or
33 proposed hearing date;
34 (3) failure to comply with the board's orders or rules; or
35 (4) waiver of a deadline.

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

38 (1) take no action and wait for the Indiana board to hear the
39 matter and issue a final determination; or
40 (2) petition for judicial review under section 5 of this chapter.

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

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

3 (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).

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

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

23 (1) to file not more than five (5) business days before the date of
24 the hearing required under subsection (a) documentary evidence
25 or summaries of statements of testimonial evidence; and
26 (2) to file not more than fifteen (15) business days before the date
27 of the hearing required under subsection (a) lists of witnesses and
28 exhibits to be introduced at the hearing.

(1) order that a final determination under this subsection has no precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section electronically, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

SECTION 6. IC 6-1.1-15-6, AS AMENDED BY P.L.121-2019,
SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
UPON PASSAGE]: Sec. 6. (a) Except with respect to a petition filed
under section 5(g) of this chapter, if a petition for judicial review is
initiated by a person under section 5 of this chapter, the Indiana board
shall prepare a certified record of the proceedings related to the
petition. The Indiana board shall file a notice of completion with the
clerk of the tax court within forty-five (45) days after the filing of the
petition indicating that the certified record of the proceedings is
complete. If the Indiana board is unable to timely complete the Indiana
board's preparation of the certified record of proceedings, the Indiana
board shall file a statement with the clerk of the tax court providing the
reasons for the delay and the date the Indiana board will complete the
preparation. If the reasons for the delay are due to circumstances within
the Indiana board's control, the tax court may issue a revised due date
for the Indiana board to file the notice of completion. If the reasons for
the delay are due to circumstances within the control of the petitioner,
the case may be subject to dismissal.

(b) The record for judicial review required under subsection (a) must include the following documents and items:

(1) Copies of all papers submitted to the Indiana board during the course of the action and copies of all papers provided to the parties by the Indiana board. For purposes of this subdivision, the term "papers" includes, without limitation, all notices, petitions, motions, pleadings, orders, orders on rehearing, briefs, requests,

1 intermediate rulings, photographs, and other written documents.

2 (2) Evidence received or considered by the Indiana board.

5 (A) a summary report of the site inspection; or

6 (B) a videotape transcript of the site inspection.

7 (4) (3) A statement of matters officially noticed.

8 (5) (4) Proffers of proof and objections and rulings on them.

9 (6) (5) Copies of proposed findings, requested orders, and
10 exceptions.

11 (7) (6) Either:

12 (A) a transcription of the audio tape of the hearing; or

13 (B) a transcript of the hearing prepared by a court reporter.

14 Copies of exhibits that, because of their nature, cannot be incorporated
15 into the certified record must be kept by the Indiana board until the
16 appeal is finally terminated. However, this evidence must be briefly
17 named and identified in the transcript of the evidence and proceedings.

18 (c) Except with respect to a petition filed under section 5(g) of this
19 chapter, if the tax court judge finds that:

20 (1) a report of all or a part of the evidence or proceedings at a
21 hearing conducted by the Indiana board was not made; or
22 (2) a transcript is unavailable;

23 a party to the appeal initiated under section 5 of this chapter may, at the
24 discretion of the tax court judge, prepare a statement of the evidence or
25 proceedings. The statement must be submitted to the tax court and also
26 must be served on all other parties. A party to the proceeding may serve
27 objections or prepare amendments to the statement not later than ten
28 (10) days after service.".

29 Page 13, between lines 36 and 37, begin a new paragraph and insert:

30 "SECTION 18. IC 36-2-15-12 IS ADDED TO THE INDIANA
31 CODE AS A NEW SECTION TO READ AS FOLLOWS
32 [EFFECTIVE UPON PASSAGE]: Sec. 12. A county assessor shall
33 not enter a property to conduct a physical inspection of a property
34 without first receiving the permission of the property owner to
35 enter the property to make the physical inspection.
36 Notwithstanding any other provision to the contrary, a county
37 property tax assessment board of appeals or the Indiana board of
38 tax review shall not issue an order (including an order issued under
39 52 IAC 4-8-3) authorizing entry onto a taxpayer's property without
40 the property owner's permission.".

1 Renumber all SECTIONS consecutively.

(Reference is to SB 163 as introduced.)