

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:

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

(1) a county or township official;

(2) the county auditor, if the matter is in the discretion of the county auditor; and

(3) the taxpayer;

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

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

(c) If the county board receives a report on the informal meeting 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

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) The determination of an appealed assessed value of tangible property 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. However, an increase in assessed value that is attributable to substantial renovation, new improvements, zoning change, or use change is excluded from the limitation under this subsection.

SECTION 5. IC 6-1.1-15-4, AS AMENDED BY P.L.230-2025, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: 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. **However, the Indiana board shall not enter a property to conduct a site inspection of the property without first receiving the permission of the taxpayer to enter the property to make the site inspection. Notwithstanding any other provision to the contrary, the Indiana board shall not issue an order (including an order issued under 52 IAC 4-8-3) authorizing entry onto a taxpayer's property without the taxpayer's permission.** 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 serve 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 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 may:

(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,

intermediate rulings, photographs, and other written documents.

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

~~(3) A statement of whether a site inspection was conducted, and, if a site inspection was conducted, either:~~

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

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

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

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

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

~~(7) (6)~~ Either:

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

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

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

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

(1) a report of all or a part of the evidence or proceedings at a hearing conducted by the Indiana board was not made; or

(2) a transcript is unavailable;

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

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

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

- 1 Renumber all SECTIONS consecutively.
 (Reference is to SB 163 as introduced.)