



COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 163, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

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**

1 **contrary, a county property tax assessment board of appeals or the**
2 **Indiana board of tax review shall not issue an order (including an**
3 **order issued under 52 IAC 4-8-3) authorizing entry onto a**
4 **taxpayer's property without the owner's or occupant's**
5 **permission."**

6 Page 3, between lines 36 and 37, begin a new paragraph and insert:
7 "SECTION 2. IC 6-1.1-13-13, AS AMENDED BY P.L.174-2022,
8 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 UPON PASSAGE]: Sec. 13. (a) This section applies to both residential
10 real property and commercial property, with an assessed value of three
11 million dollars (\$3,000,000) or less, for which the assessed value was
12 increased for a tax year by an assessing official for any reason other
13 than by the application of the annual adjustment factor used by the
14 assessing official to adjust property values for that year. However, this
15 section does not apply to an assessment if the assessment is based on:

16 (1) structural improvements;
17 (2) zoning; or
18 (3) uses;

19 that were not considered in the assessment for the prior tax year.

20 (b) If the taxpayer:

21 (1) appeals an increased assessment as described in subsection (a)
22 to the county property tax assessment board of appeals or the
23 Indiana board; and
24 (2) prevails in an appeal described in subdivision (1) or any
25 resulting subsequent appeal of the increased assessment described
26 in subsection (a);

27 the assessing official shall not increase the assessed value of the
28 property until the first year of the next four (4) year cyclical assessment
29 cycle for any reason other than by application of the annual adjustment
30 factor used by the assessing official to adjust property values for a tax
31 year. During this period, the taxpayer may not appeal an increased
32 assessment made by the assessor unless the taxpayer believes that the
33 increased assessment is arbitrary and capricious and not made
34 consistent with the annual adjustment factor used by the assessing
35 official to adjust property values for a tax year. If the taxpayer does
36 appeal during this period on the grounds that the increased assessment
37 is arbitrary and capricious and not made consistent with the annual
38 adjustment factor used by the assessing official to adjust property

1 values for a tax year, the provision shifting the burden to the assessing
2 official **has the burden** to prove that the assessment is correct under
3 IC 6-1.1-15-17.2(d) (before its repeal) or IC 6-1.1-15-20. ~~does not~~
4 apply.

5 (c) This section does not apply if:

6 (1) the reduction in assessed value is the result of a settlement
7 agreement between the taxpayer and the assessing official; or
8 (2) the appeal is based on a correction of error under
9 IC 6-1.1-15-1.1(a) and IC 6-1.1-15-1.1(b).

10 (d) If the taxpayer who appealed an increased assessment under this
11 section sells the property, whose assessment was appealed, for fair
12 market value, notwithstanding subsection (b), the assessor may reassess
13 the property that was sold.".

14 Page 5, delete lines 41 through 42.

15 Page 6, delete lines 1 through 19, begin a new paragraph and insert:

16 **"(j) In an appeal following the date of assessment under
17 IC 6-1.1-2-1.5 for residential property:**

18 **(1) no additional information may be introduced by a county
19 assessor in determining the appeal beyond the information:**

20 **(A) used by the county assessor or third party contractor
21 on the assessment date to determine the assessment for the
22 given assessment year;**

23 **(B) that is included in the property tax statement for the
24 given assessment year or the notice of assessment for the
25 given assessment year; and**

26 **(C) that is furnished to the taxpayer for the given
27 assessment year; and**

28 **(2) a county assessor shall not introduce or rely on any
29 information not used to determine the assessment on the
30 assessment date for the given assessment year, including any
31 information from a third party contractor.**

32 **For purposes of this subsection, an appeal includes a preliminary
33 informal meeting under section 1.2(a) of this chapter.**

34 SECTION 4. IC 6-1.1-15-1.2, AS AMENDED BY P.L.9-2024,
35 SECTION 168, IS AMENDED TO READ AS FOLLOWS
36 [EFFECTIVE UPON PASSAGE]: Sec. 1.2. (a) A county or township
37 official who receives a written notice under section 1.1 of this chapter
38 shall schedule, at a time during business hours that is convenient to the

1 taxpayer, a preliminary informal meeting with the taxpayer in order to
2 resolve the appeal. If the taxpayer raises a claim regarding a matter that
3 is in the discretion of the county auditor, the informal meeting must
4 include the county auditor. At the preliminary informal meeting, in
5 order to facilitate understanding and the resolution of disputed issues:

6 (1) a county or township official;
7 (2) the county auditor, if the matter is in the discretion of the
8 county auditor; and
9 (3) the taxpayer;

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

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

34 (c) If the county board receives a report on the informal meeting
35 indicating an agreed resolution of the matter, the county board shall
36 vote to accept or deny the agreed resolution. If the county board accepts
37 the agreed resolution, the county board shall issue a notification of final
38 assessment determination adopting the agreed resolution and vacating

1 the hearing if scheduled.

2 (d) The county board, upon receipt of a written notice under section
3 1.1 of this chapter, shall hold a hearing on the appeal not later than one
4 hundred eighty (180) days after the filing date of the written notice.
5 The county board shall, by mail, give at least thirty (30) days notice of
6 the date, time, and place fixed for the hearing to the taxpayer, the
7 county or township official with whom the taxpayer filed the written
8 notice, and the county auditor. If the county board has notice that the
9 taxpayer is represented by a third person, any hearing notice shall be
10 mailed to the representative.

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

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

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

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

26 (1) is prepared by a certified appraiser in compliance with the
27 Uniform Standards of Professional Appraisal Practice to
28 determine the market value in use;
29 (2) is addressed to the property owner or the assessor's office;
30 (3) is commissioned for the purpose of the assessment appeal; and
31 (4) has an effective date that is the same date as the date of the
32 assessment that is the subject of the appeal;

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

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

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

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

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

37 (l) The county assessor may assess a penalty of fifty dollars (\$50)
38 against the taxpayer if the taxpayer or representative fails to appear at

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

8 (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).

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

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

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

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

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

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

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

8 (1) order that a final determination under this subsection has no
9 precedential value; or
10 (2) specify a limited precedential value of a final determination
11 under this subsection.

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

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

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

1 the delay are due to circumstances within the control of the petitioner,
2 the case may be subject to dismissal.

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

5 (1) Copies of all papers submitted to the Indiana board during the
6 course of the action and copies of all papers provided to the
7 parties by the Indiana board. For purposes of this subdivision, the
8 term "papers" includes, without limitation, all notices, petitions,
9 motions, pleadings, orders, orders on rehearing, briefs, requests,
10 intermediate rulings, photographs, and other written documents.

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

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

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

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

16 (4) (3) A statement of matters officially noticed.

17 (5) (4) Proffers of proof and objections and rulings on them.

18 (6) (5) Copies of proposed findings, requested orders, and
19 exceptions.

20 (7) (6) Either:

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

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

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

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

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

31 (2) a transcript is unavailable;

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

38 SECTION 4. IC 6-1.1-15-17.3, AS AMENDED BY P.L.178-2021,

1 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 17.3. (a) As used in this section, "tax official"
3 means:

4 (1) a township assessor;
5 (2) a county assessor;
6 (3) a county auditor;
7 (4) a county treasurer;
8 (5) a member of a county board; or
9 (6) any employee, contract employee, or independent contractor
10 of an individual described in subdivisions (1) through (5).

11 (b) Except as provided in subsection (c), a tax official in a county
12 may not serve as a tax representative of any taxpayer with respect to
13 property subject to property taxes in the county before the county board
14 of that county or the Indiana board. The prohibition under this
15 subsection applies regardless of whether or not the individual receives
16 any compensation for the representation or assistance.

17 (c) Subsection (b) does not:

18 (1) prohibit a contract employee or independent contractor of a
19 tax official from serving as a tax representative before the county
20 board or Indiana board for a taxpayer with respect to property
21 subject to property taxes in the county unless the contract
22 employee or independent contractor personally and substantially
23 participated in the assessment of the property; or
24 (2) prohibit an individual from appearing before the county board
25 or Indiana board regarding property owned by the individual.

26 (d) An individual who is a former county assessor, former township
27 assessor, former employee or contract employee of a county assessor
28 or township assessor, or an independent contractor formerly employed
29 by a county assessor or township assessor may not serve as a tax
30 representative for or otherwise assist another person in an assessment
31 appeal before a county board or the Indiana board if:

32 (1) the appeal involves the assessment of property located in:
33 (A) the county in which the individual was the county assessor
34 or was an employee, contract employee, or independent
35 contractor of the county assessor; or
36 (B) the township in which the individual was the township
37 assessor or was an employee, contract employee, or
38 independent contractor of the township assessor; and

(2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.

7 The prohibition under this subsection applies regardless of whether the
8 individual receives any compensation for the representation or
9 assistance. However, this subsection does not prohibit an individual
10 from appearing before the Indiana board or county board regarding
11 property owned by the individual.

19 (1) may represent the owner before the county board or the
20 department of local government finance but not the Indiana board
21 concerning the appeal; and

(2) is not required to be certified as a tax representative in order to represent the owner concerning the appeal.

24 (f) Notwithstanding any other law, but subject to subsections (b) and
25 (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax
26 representative of any taxpayer concerning property subject to property
27 taxes in the county:

28 (1) before the county board of that county, if:

29 (A) the individual is certified as a level two assessor-appraiser
30 under IC 6-1.1-35.5; and

31 (B) the taxpayer authorizes has provided written
32 authorization, which may not be electronic and may not be
33 effective for more than one (1) year, to the individual to
34 serve as the taxpayer's tax representative on a form that: is:

35 (i) is prepared by the department of local government
36 finance; and

37 (ii) contains an attestation that the taxpayer has
38 provided written authorization for the individual

designated to serve as the taxpayer's tax representative;

and

(iii) is submitted with the taxpayer's notice to initiate an appeal; or

(2) before the county board of that county or the Indiana board, if:

(A) the individual is certified as a level three assessor-appraiser under IC 6-1.1-35.5; and

(B) the taxpayer has provided written authorization, which may not be electronic and may not be effective for more than one (1) year, to the individual to serve as the taxpayer's tax representative on a form that:

(i) is prepared by the department of local government finance;

(ii) contains an attestation that the taxpayer has provided written authorization for the individual designated to serve as the taxpayer's tax representative; and

(iii) is submitted with the taxpayer's notice to initiate an appeal.

20 The taxpayer must also have a signed agreement with the
21 individual designated to serve as the taxpayer's tax representative
22 which must be attested to by the taxpayer as required under
23 subdivisions (1) and (2).

24 SECTION 5. IC 6-1.1-15-20, AS ADDED BY P.L.174-2022,
25 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 UPON PASSAGE]: Sec. 20. (a) In an appeal under this chapter, ~~except~~
27 as provided in subsection (b), the assessment as last determined by an
28 assessing official or the county board is presumed to be equal to the
29 property's true tax value until rebutted by evidence presented by the
30 parties.

35 (e) (b) For purposes of this chapter, an assessment for a prior tax
36 year means the final value:

37 (1) as last corrected by an assessing official;

38 (2) as stipulated or settled by the taxpayer and the assessing

1 official; or

2 (3) as determined by a reviewing authority.

3 (d) Subsection (b) does not apply if the increase in the assessment
4 on appeal is based on:

5 (1) substantial renovations or new improvements;

6 (2) zoning, or

7 (3) uses;

8 that were not considered in the assessment for the prior tax year.

9 (e) (c) Both parties in an appeal under this chapter may present
10 evidence of the true tax value of the property, seeking to decrease or
11 increase the assessment.

12 (f) (d) In an appeal under this chapter, the Indiana board shall, as
13 trier of fact, weigh the evidence and decide the true tax value of the
14 property as compelled by the totality of the probative evidence before
15 it. The Indiana board's determination of the property's true tax value
16 may be higher or lower than the assessment or the value proposed by
17 a party or witness. If the totality of the evidence presented to the
18 Indiana board is insufficient to determine the property's true tax value
19 in an appeal governed by subsection (a), then the property's assessment
20 is presumed to be equal to the property's true tax value. If the totality
21 of the evidence presented to the Indiana board is insufficient to
22 determine the property's true tax value in an appeal, governed by
23 subsection (b), then the property's prior year assessment is presumed
24 to be equal to the property's true tax value.

25 (g) (e) The Indiana board shall hear its matters without regard to
26 motions related to notice pleading or judgments on the evidence.

27 (h) This section applies only to appeals filed after the effective date
28 of this section as added by HEA 1260-2022.".

29 Page 7, delete lines 29 through 32, begin a new paragraph and
30 insert:

31 "Sec. 1. As used in this chapter, "first time home buyer" means
32 an individual who is buying a home in Indiana for the first time
33 and who has not had an ownership interest in a home at any time
34 preceding the date on which the individual purchases a home. The
35 term includes a married couple if one (1) spouse satisfies the
36 definition set forth in this section.".

37 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

1 CODE AS A NEW SECTION TO READ AS FOLLOWS
2 [EFFECTIVE UPON PASSAGE]: **Sec. 12. A county assessor shall**
3 **not enter a property to conduct a physical inspection of a property**
4 **without first receiving the permission of the property owner to**
5 **enter the property to make the physical inspection.**
6 **Notwithstanding any other provision to the contrary, a county**
7 **property tax assessment board of appeals or the Indiana board of**
8 **tax review shall not issue an order (including an order issued under**
9 **52 IAC 4-8-3) authorizing entry onto a taxpayer's property without**
10 **the property owner's permission."**

11 Page 14, between lines 11 and 12, begin a new paragraph and insert:

12 "**SECTION 15. [EFFECTIVE UPON PASSAGE] (a) The**
13 **department of local government finance shall prepare a report**
14 **regarding the creation of a standard Internet user portal through**
15 **which taxpayers may make property tax payments on at least a**
16 **monthly basis by means of an electronic funds transfer. The report**
17 **must contain the following information:**

- 18 **(1) The number of counties that allow monthly payments and**
19 **if the payments are made by an electronic funds transfer.**
- 20 **(2) The cost to the county to purchase the software necessary**
21 **to create the portal.**
- 22 **(3) Whether the county charges the user a fee.**
- 23 **(4) The percentage of taxpayers that pay property taxes on a**
24 **monthly basis.**
- 25 **(5) How the county confirms that the property taxes are paid**
26 **timely.**

27 **In compiling the report, the department of local government**
28 **finance shall also solicit bids from at least three (3) vendors to**
29 **obtain estimates of the cost to the department of local government**
30 **finance to purchase the software needed to allow for monthly**
31 **payments and if there would be an additional cost for a county to**
32 **obtain a license to use the software.**

33 **(b) The department of local government finance shall present**
34 **the report prepared under subsection (a) to the interim study**
35 **committee on fiscal policy on or before November 1, 2026.**

36 **(c) This SECTION expires July 1, 2027.**

37 **SECTION 16. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-15-20,**
38 **as amended by this act, applies as follows:**

1 **(1) To an appeal filed under IC 6-1.1-15 on or after the**
2 **effective date of this act.**
3 **(2) To an appeal filed under IC 6-1.1-15 before the effective**
4 **date of this act that is pending on the effective date of this act.**
5 **(b) This SECTION expires December 31, 2028."**.
6 Renumber all SECTIONS consecutively.
(Reference is to SB 163 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 10, Nays 0.

Holdman

Chairperson