
SENATE BILL No. 436

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-7-32.

Synopsis: State and local taxation. Provides that if a taxpayer has personal property subject to assessment in more than one township in a county or has personal property that is subject to assessment and that is located in two or more taxing districts within the same township, the taxpayer shall file a single tax return with the county assessor. Provides a property tax exemption for taxpayers with less than \$20,000 of total business personal property in a county. Removes the requirement in current law that such an exemption is effective in a county only if adopted by the county income tax council. Provides that the 30% valuation floor does not apply to Pool 3 equipment and Pool 4 equipment for property tax assessment purposes. Specifies that the minimum valuation of Pool 3 equipment in a single taxing district is 25% of the adjusted cost of all the taxpayer's Pool 3 equipment in the taxing district. Specifies that the minimum valuation of Pool 4 equipment in a single taxing district is 15% of the adjusted cost of all the taxpayer's Pool 4 equipment in the taxing district. Provides that the soil productivity factors used for the March 1, 2011, assessment of agricultural land must be used for the March 1, 2015, assessment date. Specifies that new soil productivity factors shall be used for assessment dates occurring after March 1, 2015. Provides that for purposes of the March 1, 2015, assessment date, the statewide agricultural land base rate value per acre used to determine the value of agricultural land is \$2,050 per acre (the base rate used for the 2014 assessment date). Urges the legislative council to assign to a study committee the issue of alternative means of agricultural land assessment. Specifies that for purposes of property tax assessment, certain land is considered to be
(Continued next page)

Effective: Upon passage; January 1, 2015 (retroactive); March 1, 2015 (retroactive); July 1, 2015.

Hershman

January 12, 2015, read first time and referred to Committee on Tax & Fiscal Policy.



Digest Continued

devoted to agricultural use. Removes the provision specifying that the statute governing the assessment of agricultural land does not apply to land purchased for residential uses. Provides that on the form forwarded by the assessor to the county auditor and the property tax assessment board of appeals (county board) after a preliminary informal meeting with a taxpayer, the assessor must attest that the assessor described to the taxpayer the taxpayer's right to a review of the issues by the county board and the taxpayer's right to appeal to the Indiana board of tax review and to the Indiana tax court. Specifies that in the case of a change occurring after February 28, 2015, in the classification of real property, the assessor has the burden of proving that the change is correct in any review or appeal heard by the county board and in any appeals taken to the Indiana board of tax review or to the Indiana tax court. Increases the maximum amount of tax increment that may be captured by a certified technology park, in the case of a certified technology park that is operating jointly by multiple redevelopment commissions. Does the following in the case of a certified technology park that is operating jointly by multiple redevelopment commissions: (1) Increases the total maximum amount of tax increment that may be captured by the certified technology park. (2) Authorizes a party to the agreement to allocate a part of the maximum amount that may be deposited in the party's incremental tax financing fund to one or more other parties to the agreement.



Introduced

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 436

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-3-1, AS AMENDED BY P.L.146-2008,
2 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 1. (a) Except as provided in subsection (c),
4 personal property which is owned by a person who is a resident of this
5 state shall be assessed at the place where the owner resides on the
6 assessment date of the year for which the assessment is made.
7 (b) Except as provided in subsection (c), personal property which is
8 owned by a person who is not a resident of this state shall be assessed
9 at the place where the owner's principal office within this state is
10 located on the assessment date of the year for which the assessment is
11 made.
12 (c) Personal property shall be assessed at the place where it is
13 situated on the assessment date of the year for which the assessment is
14 made if the property is:



- 1 (1) regularly used or permanently located where it is situated; or
 2 (2) owned by a nonresident who does not have a principal office
 3 within this state.

4 (d) If a personal property return is filed pursuant to subsection (c),
 5 the owner of the property shall provide, within forty-five (45) days after
 6 the filing deadline, a copy or other written evidence of the filing of the
 7 return to the assessor of the township in which the owner resides or to
 8 the county assessor if there is no township assessor for the township.
 9 If such evidence is not filed within forty-five (45) days after the filing
 10 deadline, the township or county assessor for the area where the owner
 11 resides shall determine if the owner filed a personal property return in
 12 the township or county where the property is situated. If such a return
 13 was filed, the property shall be assessed where it is situated. If such a
 14 return was not filed, the township or county assessor for the area where
 15 the owner resides shall notify the assessor of the township or county
 16 where the property is situated, and the property shall be assessed where
 17 it is situated. This subsection does not apply to a taxpayer who

18 ~~(1) is required to file duplicate personal property returns under~~
 19 ~~section 7(c) of this chapter and under regulations promulgated by~~
 20 ~~the department of local government finance with respect to that~~
 21 ~~section; or~~

22 ~~(2) is required by the department of local government finance to~~
 23 ~~file a summary of the taxpayer's business tangible personal~~
 24 ~~property returns.~~

25 SECTION 2. IC 6-1.1-3-7, AS AMENDED BY P.L.146-2008,
 26 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2015]: Sec. 7. (a) Except as provided in subsections (b) and
 28 ~~(d)~~, (c), a taxpayer shall, on or before the filing date of each year, file
 29 a personal property return with:

- 30 (1) the assessor of each township in which the taxpayer's personal
 31 property is subject to assessment; or
 32 (2) the county assessor if there is no township assessor for a
 33 township in which the taxpayer's personal property is subject to
 34 assessment.

35 (b) The township assessor or county assessor may grant a taxpayer
 36 an extension of not more than thirty (30) days to file the taxpayer's
 37 return if:

- 38 (1) the taxpayer submits a written application for an extension
 39 prior to the filing date; and
 40 (2) the taxpayer is prevented from filing a timely return because
 41 of sickness, absence from the county, or any other good and
 42 sufficient reason.



1 (e) If the sum of the assessed values reported by a taxpayer on the
 2 business personal property returns which the taxpayer files with the
 3 township assessor or county assessor for a year exceeds one hundred
 4 fifty thousand dollars (\$150,000); the taxpayer shall file each of the
 5 returns in duplicate:

6 ~~(d)~~ (c) If a taxpayer:

7 (1) a taxpayer has personal property subject to assessment in more
 8 than one (1) township in a county; ~~and or~~

9 (2) the total assessed value of the personal property in the county
 10 is less than one million five hundred thousand dollars
 11 (\$1,500,000); **has personal property that is subject to**
 12 **assessment and that is located in two (2) or more taxing**
 13 **districts within the same township;**

14 the taxpayer ~~filing a return~~ shall file a single return with the county
 15 assessor and attach a schedule listing, by township, all the taxpayer's
 16 personal property and the property's assessed value. The taxpayer shall
 17 provide the county assessor with the information necessary for the
 18 county assessor to allocate the assessed value of the taxpayer's personal
 19 property among the townships listed on the return **and among taxing**
 20 **districts**, including the street address, the township, and the location
 21 of the property.

22 ~~(e)~~ (d) The county assessor shall provide to each affected township
 23 assessor (if any) in the county all information filed by a taxpayer under
 24 subsection ~~(d)~~ (c) that affects the township.

25 ~~(f)~~ (e) The county assessor may refuse to accept a personal property
 26 tax return that does not comply with subsection ~~(d)~~: (c). For purposes
 27 of IC 6-1.1-37-7, a return to which subsection ~~(d)~~ (c) applies is filed on
 28 the date it is filed with the county assessor with the schedule required
 29 by subsection ~~(d)~~ (c) attached.

30 SECTION 3. IC 6-1.1-3-7.2, AS ADDED BY P.L.80-2014,
 31 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2015]: Sec. 7.2. (a) This section applies ~~in a county in which~~
 33 ~~an exemption ordinance adopted under this section is in effect in the~~
 34 ~~county for those to~~ assessment dates occurring

35 ~~(1)~~ after the later of:

36 ~~(A)~~ December 31, 2015. ~~or~~

37 ~~(B)~~ the date on which the ordinance is adopted; and

38 ~~(2)~~ before the ordinance is rescinded:

39 (b) As used in this section, "affiliate" means an entity that
 40 effectively controls or is controlled by a taxpayer or is associated with
 41 a taxpayer under common ownership or control, whether by
 42 shareholdings or other means.



1 (c) As used in this section, "business personal property" means
2 personal property that:

3 (1) is otherwise subject to assessment and taxation under this
4 article;

5 (2) is used in a trade or business or otherwise held, used, or
6 consumed in connection with the production of income; and

7 (3) was:

8 (A) acquired by the taxpayer in an arms length transaction
9 from an entity that is not an affiliate of the taxpayer, if the
10 personal property has been previously used in Indiana before
11 being placed in service in the county; or

12 (B) acquired in any manner, if the personal property has never
13 been previously used in Indiana before being placed in service
14 in the county.

15 The term does not include mobile homes assessed under IC 6-1.1-7,
16 personal property held as an investment, or personal property that is
17 assessed under IC 6-1.1-8 and is owned by a public utility subject to
18 regulation by the Indiana utility regulatory commission. However, the
19 term does include the personal property of a telephone company or a
20 communications service provider if that personal property meets the
21 requirements of subdivisions (1) through (3), regardless of whether that
22 personal property is assessed under IC 6-1.1-8 and regardless of
23 whether the telephone company or communications service provider is
24 subject to regulation by the Indiana utility regulatory commission.

25 (d) As used in this section, "county income tax council" refers to the
26 county income tax council established by IC 6-3.5-6-2 for a county.

27 (e) As used in this section, "exemption ordinance" refers to an
28 ordinance adopted under subsection (f) by a county income tax council.

29 (f) The county income tax council may by a majority vote of the
30 total votes allocated to the county income tax council adopt an
31 ordinance to have the exemption under this section apply throughout
32 the county.

33 (g) For purposes of adopting an exemption ordinance under this
34 section, a county income tax council is comprised of the same members
35 as the county income tax council that is established by IC 6-3.5-6-2 for
36 the county, regardless of whether a county income tax is in effect in the
37 county and regardless of which county income tax is in effect in the
38 county. Except as otherwise provided in this section, the county income
39 tax council shall use the same procedures that apply under IC 6-3.5-6
40 when acting under this section.

41 (h) Before adopting an exemption ordinance under this section, a
42 county income tax council must conduct a public hearing on the



1 proposed exemption ordinance. The county income tax council must
2 publish notice of the public hearing in accordance with IC 5-3-1.

3 (i) The county income tax council shall provide a certified copy of
4 an adopted exemption ordinance to the department of local government
5 finance and the county auditor:

6 (j) (d) Notwithstanding section 7 of this chapter, if

7 (1) a county income tax council has adopted an exemption
8 ordinance and this section applies to a county for a particular
9 assessment date; and

10 (2) the acquisition cost of a taxpayer's **total** business personal
11 property in a county is less than twenty thousand dollars
12 (\$20,000) for that assessment date,

13 the taxpayer's business personal property in the county for that
14 assessment date is exempt from taxation.

15 (k) (e) A taxpayer that is eligible for the exemption under this
16 section is not required to file a personal property return for the
17 taxpayer's business personal property in the county for that assessment
18 date. However, the taxpayer must, before May 15 of the calendar year
19 in which the assessment date occurs, file with the county assessor an
20 annual certification stating that the taxpayer's business personal
21 property in the county is exempt from taxation under this section for
22 that assessment date.

23 SECTION 4. IC 6-1.1-3-10, AS AMENDED BY P.L.219-2007,
24 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2015]: Sec. 10. (a) If a taxpayer owns, holds, possesses, or
26 controls personal property which is located in two (2) or more
27 townships, the taxpayer shall file any additional returns with the county
28 assessor which the department of local government finance may require
29 by regulation.

30 (b) If a taxpayer owns, holds, possesses, or controls personal
31 property which is located in two (2) or more taxing districts within the
32 same township, the taxpayer shall file a separate personal property
33 return covering the property in each taxing district.

34 SECTION 5. IC 6-1.1-3-25 IS ADDED TO THE INDIANA CODE
35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
36 1, 2015]: Sec. 25. (a) **This section applies to an assessment date
37 occurring after December 31, 2015.**

38 (b) **For purposes of this section:**

39 (1) **"adjusted cost" refers to the adjusted cost established in
40 50 IAC 4.2-4-4 (as in effect on January 1, 2015);**

41 (2) **"depreciable personal property" has the meaning set forth
42 in 50 IAC 4.2-4-1 (as in effect on January 1, 2015);**



1 (3) "Pool 3" refers to the pool established in 50
2 IAC 4.2-4-5(a)(3) (as in effect on January 1, 2015); and

3 (4) "Pool 4" refers to the pool established in 50
4 IAC 4.2-4-5(a)(4) (as in effect on January 1, 2015).

5 (c) The minimum valuation limitations imposed under 50
6 IAC 4.2-4-9 do not apply to Pool 3 equipment. The value of a
7 taxpayer's Pool 3 equipment is not included in the calculation of
8 the minimum valuation limitation for the taxpayer's other
9 assessable depreciable personal property in the taxing district.
10 However, the total valuation of a taxpayer's Pool 3 equipment in a
11 single taxing district cannot be less than twenty-five percent (25%)
12 of the adjusted cost of all the taxpayer's Pool 3 equipment in the
13 taxing district.

14 (d) The minimum valuation limitations imposed under 50
15 IAC 4.2-4-9 do not apply to Pool 4 equipment. The value of a
16 taxpayer's Pool 4 equipment is not included in the calculation of
17 the minimum valuation limitation for the taxpayer's other
18 assessable depreciable personal property in the taxing district.
19 However, the total valuation of a taxpayer's Pool 4 equipment in a
20 single taxing district cannot be less than fifteen percent (15%) of
21 the adjusted cost of all the taxpayer's Pool 4 equipment in the
22 taxing district.

23 SECTION 6. IC 6-1.1-4-13, AS AMENDED BY P.L.85-2014,
24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 MARCH 1, 2015 (RETROACTIVE)]: Sec. 13. (a) In assessing or
26 reassessing land, the land shall be assessed as agricultural land only
27 when it is devoted to agricultural use.

28 (b) For purposes of this section, and in addition to any other
29 land considered devoted to agricultural use, any:

30 (1) land enrolled in:

31 (A) a land conservation or reserve program administered
32 by the United States Department of Agriculture;

33 (B) a land conservation program administered by the
34 United States Department of Agriculture's Farm Service
35 Agency; or

36 (C) a conservation reserve program or agricultural
37 easement program administered by the United States
38 Department of Agriculture's National Resources
39 Conservation Service;

40 (2) land enrolled in the department of natural resource's
41 classified forest and wildlands program (or any similar or
42 successor program); or



1 **(3) land classified in the category of other agriculture use, as**
 2 **provided in the department of local government finance's real**
 3 **property assessment guidelines;**
 4 **is considered to be devoted to agricultural use.**

5 ~~(b)~~ **(c)** The department of local government finance shall give
 6 written notice to each county assessor of:

7 (1) the availability of the United States Department of
 8 Agriculture's soil survey data; and

9 (2) the appropriate soil productivity factor for each type or
 10 classification of soil shown on the United States Department of
 11 Agriculture's soil survey map.

12 All assessing officials and the property tax assessment board of appeals
 13 shall use the data in determining the true tax value of agricultural land.
 14 However, notwithstanding the availability of new soil productivity
 15 factors and the department of local government finance's notice of the
 16 appropriate soil productivity factor for each type or classification of
 17 soil shown on the United States Department of Agriculture's soil survey
 18 map for the March 1, 2012, assessment date, the soil productivity
 19 factors used for the March 1, 2011, assessment date shall be used for
 20 the March 1, 2012, assessment date, the March 1, 2013, assessment
 21 date, ~~and~~ the March 1, 2014, assessment date, **and the March 1, 2015,**
 22 **assessment date.** New soil productivity factors shall be used for
 23 assessment dates occurring after March 1, ~~2014.~~ **2015.**

24 ~~(e)~~ **(d)** The department of local government finance shall by rule
 25 provide for the method for determining the true tax value of each parcel
 26 of agricultural land.

27 ~~(d)~~ **(e)** This section does not apply to land purchased for industrial
 28 **or commercial or residential** uses.

29 SECTION 7. IC 6-1.1-4-13.2 IS ADDED TO THE INDIANA
 30 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 13.2. (a)**
 32 **Notwithstanding the provisions of this chapter and any real**
 33 **property assessment guidelines of the department of local**
 34 **government finance, for the property tax assessment of**
 35 **agricultural land for the March 1, 2015, assessment date, the**
 36 **statewide agricultural land base rate value per acre used to**
 37 **determine the value of agricultural land is two thousand fifty**
 38 **dollars (\$2,050), and this amount shall be substituted for any**
 39 **agricultural land base rate value included in the Real Property**
 40 **Assessment Guidelines or any other guidelines of the department**
 41 **of local government finance that apply for those assessment dates.**

42 **(b) This section expires January 1, 2017.**



1 SECTION 8. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013,
 2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2015]: Sec. 1. (a) A taxpayer may obtain a review by the
 4 county board of a county or township official's action with respect to
 5 either or both of the following:

- 6 (1) The assessment of the taxpayer's tangible property.
 7 (2) A deduction for which a review under this section is
 8 authorized by any of the following:
 9 (A) IC 6-1.1-12-25.5.
 10 (B) IC 6-1.1-12-28.5.
 11 (C) IC 6-1.1-12-35.5.
 12 (D) IC 6-1.1-12.1-5.
 13 (E) IC 6-1.1-12.1-5.3.
 14 (F) IC 6-1.1-12.1-5.4.

15 (b) At the time that notice of an action referred to in subsection (a)
 16 is given to the taxpayer, the taxpayer shall also be informed in writing
 17 of:

- 18 (1) the opportunity for a review under this section, including a
 19 preliminary informal meeting under subsection (h)(2) with the
 20 county or township official referred to in this subsection; and
 21 (2) the procedures the taxpayer must follow in order to obtain a
 22 review under this section.

23 (c) In order to obtain a review of an assessment or deduction
 24 effective for the assessment date to which the notice referred to in
 25 subsection (b) applies, the taxpayer must file a notice in writing with
 26 the county or township official referred to in subsection (a) not later
 27 than forty-five (45) days after the date of the notice referred to in
 28 subsection (b).

29 (d) A taxpayer may obtain a review by the county board of the
 30 assessment of the taxpayer's tangible property effective for an
 31 assessment date for which a notice of assessment is not given as
 32 described in subsection (b). To obtain the review, the taxpayer must file
 33 a notice in writing with the township assessor, or the county assessor
 34 if the township is not served by a township assessor. The right of a
 35 taxpayer to obtain a review under this subsection for an assessment
 36 date for which a notice of assessment is not given does not relieve an
 37 assessing official of the duty to provide the taxpayer with the notice of
 38 assessment as otherwise required by this article. The notice to obtain
 39 a review must be filed not later than the later of:

- 40 (1) May 10 of the year; or
 41 (2) forty-five (45) days after the date of the tax statement mailed
 42 by the county treasurer, regardless of whether the assessing



1 official changes the taxpayer's assessment.

2 (e) A change in an assessment made as a result of a notice for
3 review filed by a taxpayer under subsection (d) after the time
4 prescribed in subsection (d) becomes effective for the next assessment
5 date. A change in an assessment made as a result of a notice for review
6 filed by a taxpayer under subsection (c) or (d) remains in effect from
7 the assessment date for which the change is made until the next
8 assessment date for which the assessment is changed under this article.

9 (f) The written notice filed by a taxpayer under subsection (c) or (d)
10 must include the following information:

11 (1) The name of the taxpayer.

12 (2) The address and parcel or key number of the property.

13 (3) The address and telephone number of the taxpayer.

14 (g) The filing of a notice under subsection (c) or (d):

15 (1) initiates a review under this section; and

16 (2) constitutes a request by the taxpayer for a preliminary
17 informal meeting with the official referred to in subsection (a).

18 (h) A county or township official who receives a notice for review
19 filed by a taxpayer under subsection (c) or (d) shall:

20 (1) immediately forward the notice to the county board; and

21 (2) attempt to hold a preliminary informal meeting with the
22 taxpayer to resolve as many issues as possible by:

23 (A) discussing the specifics of the taxpayer's assessment or
24 deduction;

25 (B) reviewing the taxpayer's property record card;

26 (C) explaining to the taxpayer how the assessment or
27 deduction was determined;

28 (D) providing to the taxpayer information about the statutes,
29 rules, and guidelines that govern the determination of the
30 assessment or deduction;

31 (E) noting and considering objections of the taxpayer;

32 (F) considering all errors alleged by the taxpayer; and

33 (G) otherwise educating the taxpayer about:

34 (i) the taxpayer's assessment or deduction;

35 (ii) the assessment or deduction process; and

36 (iii) the assessment or deduction appeal process.

37 (i) Not later than ten (10) days after the informal preliminary
38 meeting, the official referred to in subsection (a) shall forward to the
39 county auditor and the county board the results of the conference on a
40 form prescribed by the department of local government finance that
41 must be completed and signed by the taxpayer and the official. **The**
42 **official referred to in subsection (a) must attest on the form that**



1 **the official described to the taxpayer the taxpayer's right to a**
 2 **review of the issues by the county board under this chapter and the**
 3 **taxpayer's right to appeal to the Indiana board of tax review and**
 4 **to the Indiana tax court.** The form must indicate the following:

5 (1) If the taxpayer and the official agree on the resolution of all
 6 assessment or deduction issues in the review, a statement of:

7 (A) those issues; and

8 (B) the assessed value of the tangible property or the amount
 9 of the deduction that results from the resolution of those issues
 10 in the manner agreed to by the taxpayer and the official.

11 (2) If the taxpayer and the official do not agree on the resolution
 12 of all assessment or deduction issues in the review:

13 (A) a statement of those issues; and

14 (B) the identification of:

15 (i) the issues on which the taxpayer and the official agree;
 16 and

17 (ii) the issues on which the taxpayer and the official
 18 disagree.

19 (j) If the county board receives a form referred to in subsection
 20 (i)(1) before the hearing scheduled under subsection (k):

21 (1) the county board shall cancel the hearing;

22 (2) the county official referred to in subsection (a) shall give
 23 notice to the taxpayer, the county board, the county assessor, and
 24 the county auditor of the assessment or deduction in the amount
 25 referred to in subsection (i)(1)(B); and

26 (3) if the matter in issue is the assessment of tangible property,
 27 the county board may reserve the right to change the assessment
 28 under IC 6-1.1-13.

29 (k) If:

30 (1) subsection (i)(2) applies; or

31 (2) the county board does not receive a form referred to in
 32 subsection (i) not later than one hundred twenty (120) days after
 33 the date of the notice for review filed by the taxpayer under
 34 subsection (c) or (d);

35 the county board shall hold a hearing on a review under this subsection
 36 not later than one hundred eighty (180) days after the date of that
 37 notice. The county board shall, by mail, give at least thirty (30) days
 38 notice of the date, time, and place fixed for the hearing to the taxpayer
 39 and the county or township official with whom the taxpayer filed the
 40 notice for review. The taxpayer and the county or township official
 41 with whom the taxpayer filed the notice for review are parties to the
 42 proceeding before the county board. A taxpayer may request a



1 continuance of the hearing by filing, at least twenty (20) days before
 2 the hearing date, a request for continuance with the board and the
 3 county or township official with evidence supporting a just cause for
 4 the continuance. The board shall, not later than ten (10) days after the
 5 date the request for a continuance is filed, either find that the taxpayer
 6 has demonstrated a just cause for a continuance and grant the taxpayer
 7 the continuance, or deny the continuance. A taxpayer may request that
 8 the board take action without the taxpayer being present and that the
 9 board make a decision based on the evidence already submitted to the
 10 board by filing, at least eight (8) days before the hearing date, a request
 11 with the board and the county or township official. A taxpayer may
 12 withdraw a petition by filing, at least eight (8) days before the hearing
 13 date, a notice of withdrawal with the board and the county or township
 14 official.

15 (l) At the hearing required under subsection (k):

16 (1) the taxpayer may present the taxpayer's reasons for
 17 disagreement with the assessment or deduction; and

18 (2) the county or township official with whom the taxpayer filed
 19 the notice for review must present:

20 (A) the basis for the assessment or deduction decision; and

21 (B) the reasons the taxpayer's contentions should be denied.

22 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
 23 if the taxpayer or representative fails to appear at the hearing and,
 24 under subsection (k), the taxpayer's request for continuance is denied,
 25 or the taxpayer's request for continuance, request for the board to take
 26 action without the taxpayer being present, or withdrawal is not timely
 27 filed. A taxpayer may appeal the assessment of the penalty to the
 28 Indiana board or directly to the tax court. The penalty may not be added
 29 as an amount owed on the property tax statement under IC 6-1.1-22 or
 30 IC 6-1.1-22.5.

31 (m) The official referred to in subsection (a) may not require the
 32 taxpayer to provide documentary evidence at the preliminary informal
 33 meeting under subsection (h). The county board may not require a
 34 taxpayer to file documentary evidence or summaries of statements of
 35 testimonial evidence before the hearing required under subsection (k).
 36 If the action for which a taxpayer seeks review under this section is the
 37 assessment of tangible property, the taxpayer is not required to have an
 38 appraisal of the property in order to do the following:

39 (1) Initiate the review.

40 (2) Prosecute the review.

41 (n) The county board shall prepare a written decision resolving all
 42 of the issues under review. The county board shall, by mail, give notice



1 of its determination not later than one hundred twenty (120) days after
 2 the hearing under subsection (k) to the taxpayer, the official referred to
 3 in subsection (a), the county assessor, and the county auditor.

4 (o) If the maximum time elapses:

- 5 (1) under subsection (k) for the county board to hold a hearing; or
 6 (2) under subsection (n) for the county board to give notice of its
 7 determination;

8 the taxpayer may initiate a proceeding for review before the Indiana
 9 board by taking the action required by section 3 of this chapter at any
 10 time after the maximum time elapses.

11 SECTION 9. IC 6-1.1-15-17.1 IS ADDED TO THE INDIANA
 12 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 13 [EFFECTIVE MARCH 1, 2015 (RETROACTIVE)]: **Sec. 17.1. In the**
 14 **case of a change occurring after February 28, 2015, in the**
 15 **classification of real property, the county assessor or township**
 16 **assessor making the change in the classification has the burden of**
 17 **proving that the change in the classification is correct in any**
 18 **review or appeal under this chapter and in any appeals taken to the**
 19 **Indiana board of tax review or to the Indiana tax court.**

20 SECTION 10. IC 6-1.1-37-7, AS AMENDED BY P.L.80-2014,
 21 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2015]: Sec. 7. (a) If a person fails to file a required personal
 23 property return on or before the due date, the county auditor shall add
 24 a penalty of twenty-five dollars (\$25) to the person's next property tax
 25 installment. The county auditor shall also add an additional penalty to
 26 the taxes payable by the person if the person fails to file the personal
 27 property return within thirty (30) days after the due date. The amount
 28 of the additional penalty is twenty percent (20%) of the taxes finally
 29 determined to be due with respect to the personal property which
 30 should have been reported on the return.

31 (b) For purposes of this section, a personal property return is not due
 32 until the expiration of any extension period granted by the township or
 33 county assessor under IC 6-1.1-3-7(b).

34 (c) The penalties prescribed under this section do not apply to an
 35 individual or the individual's dependents if the individual:

- 36 (1) is in the military or naval forces of the United States on the
 37 assessment date; and
 38 (2) is covered by the federal Soldiers' and Sailors' Civil Relief
 39 Act.

40 (d) If a person subject to ~~IC 6-1.1-3-7(d)~~ **IC 6-1.1-3-7(c)** fails to
 41 include on a personal property return the information, if any, that the
 42 department of local government finance requires under IC 6-1.1-3-9 or



1 IC 6-1.1-5-13, the county auditor shall add a penalty to the property tax
2 installment next due for the return. The amount of the penalty is
3 twenty-five dollars (\$25).

4 (e) If the total assessed value that a person reports on a personal
5 property return is less than the total assessed value that the person is
6 required by law to report and if the amount of the undervaluation
7 exceeds five percent (5%) of the value that should have been reported
8 on the return, then the county auditor shall add a penalty of twenty
9 percent (20%) of the additional taxes finally determined to be due as
10 a result of the undervaluation. The penalty shall be added to the
11 property tax installment next due for the return on which the property
12 was undervalued. If a person has complied with all of the requirements
13 for claiming a deduction, an exemption, or an adjustment for abnormal
14 obsolescence, then the increase in assessed value that results from a
15 denial of the deduction, exemption, or adjustment for abnormal
16 obsolescence is not considered to result from an undervaluation for
17 purposes of this subsection.

18 (f) If a person required by ~~IC 6-1.1-3-7.2(k)~~ **IC 6-1.1-3-7.2(e)** to file
19 an annual certification with the county assessor fails to timely file the
20 annual certification, the county auditor shall impose a penalty of
21 twenty-five dollars (\$25) that must be paid by the person with the next
22 property tax installment that is collected.

23 (g) A penalty is due with an installment under subsection (a), (d),
24 (e), or (f) whether or not an appeal is filed under IC 6-1.1-15-5 with
25 respect to the tax due on that installment.

26 SECTION 11. IC 36-7-32-22 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 22. (a) The treasurer of
28 state shall establish an incremental tax financing fund for each certified
29 technology park designated under this chapter. The fund shall be
30 administered by the treasurer of state. Money in the fund does not
31 revert to the state general fund at the end of a state fiscal year.

32 (b) Subject to subsection (c), the following amounts shall be
33 deposited during each state fiscal year in the incremental tax financing
34 fund established for a certified technology park under subsection (a):

35 (1) The aggregate amount of state gross retail and use taxes that
36 are remitted under IC 6-2.5 by businesses operating in the
37 certified technology park, until the amount of state gross retail
38 and use taxes deposited equals the gross retail incremental
39 amount for the certified technology park.

40 (2) The aggregate amount of the following taxes paid by
41 employees employed in the certified technology park with respect
42 to wages earned for work in the certified technology park, until



1 the amount deposited equals the income tax incremental amount:

- 2 (A) The adjusted gross income tax.
 3 (B) The county adjusted gross income tax.
 4 (C) The county option income tax.
 5 (D) The county economic development income tax.

6 (c) **Except as provided in subsection (d),** not more than a total of
 7 five million dollars (\$5,000,000) may be deposited in a particular
 8 incremental tax financing fund for a certified technology park over the
 9 life of the certified technology park.

10 **(d) In the case of a certified technology park that is operating**
 11 **under a written agreement entered into by two (2) or more**
 12 **redevelopment commissions, and subject to section 26(b)(4) of this**
 13 **chapter:**

14 **(1) not more than a total of five million dollars (\$5,000,000)**
 15 **may be deposited over the life of the certified technology park**
 16 **in the incremental tax financing fund of each redevelopment**
 17 **commission participating in the operation of the certified**
 18 **technology park; and**

19 **(2) the total amount that may be deposited in all incremental**
 20 **tax financing funds over the life of the certified technology**
 21 **park, in aggregate, may not exceed the result of:**

- 22 **(A) five million dollars (\$5,000,000); multiplied by**
 23 **(B) the number of redevelopment commissions that have**
 24 **entered into a written agreement for the operation of the**
 25 **certified technology park.**

26 ~~(d)~~ **(e)** On or before the twentieth day of each month, all amounts
 27 held in the incremental tax financing fund established for a certified
 28 technology park shall be distributed to the redevelopment commission
 29 for deposit in the certified technology park fund established under
 30 section 23 of this chapter.

31 SECTION 12. IC 36-7-32-26, AS ADDED BY P.L.203-2005,
 32 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2015]: Sec. 26. (a) Two (2) or more redevelopment
 34 commissions may enter into a written agreement under this section to
 35 jointly undertake economic development projects in the certified
 36 technology parks established by the redevelopment commissions that
 37 are parties to the agreement.

38 (b) A party to an agreement under this section may do one (1) or
 39 more of the following:

- 40 (1) Except as provided in subsection (c), grant one (1) or more of
 41 its powers to another party to the agreement.
 42 (2) Exercise any power granted to it by a party to the agreement.



1 (3) Pledge any of its revenues, including taxes or allocated taxes
 2 under section 17 of this chapter, to the bonds or lease rental
 3 obligations of another party to the agreement under IC 5-1-14-4.

4 **(4) Agree to allocate a part of the maximum amount that may**
 5 **be deposited in the party's incremental tax financing fund to**
 6 **one (1) or more other parties to the agreement.**

7 (c) A redevelopment commission may not grant to another
 8 redevelopment commission the power to tax or to establish an
 9 allocation area under this chapter.

10 (d) An action to challenge the validity of an agreement under this
 11 section must be brought not more than thirty (30) days after the
 12 agreement has been approved by all the parties to the agreement. After
 13 that period has passed, the agreement is not contestable for any cause.

14 SECTION 13. [EFFECTIVE UPON PASSAGE] **(a) The legislative**
 15 **council is urged to request the appropriate study committee to**
 16 **study during the 2015 legislative interim the issue of alternative**
 17 **means of agricultural land assessment.**

18 **(b) This SECTION expires January 1, 2016.**

19 SECTION 14. [EFFECTIVE JULY 1, 2015] **(a) IC 6-1.1-3-1,**
 20 **IC 6-1.1-3-7, IC 6-1.1-3-10, and IC 6-1.1-37-7, all as amended by**
 21 **this act, apply to assessment dates after December 31, 2015.**

22 **(b) This SECTION expires January 1, 2019.**

23 SECTION 15. [EFFECTIVE MARCH 1, 2015 (RETROACTIVE)]
 24 **(a) IC 6-1.1-4-13, as amended by this act, applies to assessment**
 25 **dates after February 28, 2015.**

26 **(b) This SECTION expires January 1, 2019.**

27 SECTION 16. **An emergency is declared for this act.**

