

## SENATE BILL No. 83

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1.

**Synopsis:** Various property tax matters. Provides that an individual who is certified as a level one, level two, or level three assessor-appraiser may serve as a tax representative of a taxpayer before the county property tax assessment board of appeals or the Indiana board. Provides that, if the date 30 days after the due date for delinquent real and personal property taxes falls on a Saturday, a Sunday, or a holiday, payment of the delinquent taxes made on the next succeeding day that is not a Saturday, Sunday, or holiday is subject only to a 5% penalty rather than a 10% penalty.

**Effective:** July 1, 2020.

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## Niemeyer

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January 6, 2020, read first time and referred to Committee on Local Government.

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Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

## SENATE BILL No. 83

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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 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017,  
2 SECTION 23, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2020]: Sec. 17.3. (a) As used in this section,  
4 "tax official" means:  
5 (1) a township assessor;  
6 (2) a county assessor;  
7 (3) a county auditor;  
8 (4) a county treasurer;  
9 (5) a member of a county board; or  
10 (6) any employee, contract employee, or independent contractor  
11 of an individual described in subdivisions (1) through (5).  
12 (b) Except as provided in subsection (c), a tax official in a county  
13 may not serve as a tax representative of any taxpayer with respect to  
14 property subject to property taxes in the county before the county board  
15 of that county or the Indiana board. The prohibition under this  
16 subsection applies regardless of whether or not the individual receives  
17 any compensation for the representation or assistance.



- 1 (c) Subsection (b) does not:  
 2 (1) prohibit a contract employee or independent contractor of a  
 3 tax official from serving as a tax representative before the county  
 4 board or Indiana board for a taxpayer with respect to property  
 5 subject to property taxes in the county unless the contract  
 6 employee or independent contractor personally and substantially  
 7 participated in the assessment of the property; or  
 8 (2) prohibit an individual from appearing before the county board  
 9 or Indiana board regarding property owned by the individual.
- 10 (d) An individual who is a former county assessor, former township  
 11 assessor, former employee or contract employee of a county assessor  
 12 or township assessor, or an independent contractor formerly employed  
 13 by a county assessor or township assessor may not serve as a tax  
 14 representative for or otherwise assist another person in an assessment  
 15 appeal before a county board or the Indiana board if:  
 16 (1) the appeal involves the assessment of property located in:  
 17 (A) the county in which the individual was the county assessor  
 18 or was an employee, contract employee, or independent  
 19 contractor of the county assessor; or  
 20 (B) the township in which the individual was the township  
 21 assessor or was an employee, contract employee, or  
 22 independent contractor of the township assessor; and  
 23 (2) while the individual was the county assessor or township  
 24 assessor, was employed by or a contract employee of the county  
 25 assessor or the township assessor, or was an independent  
 26 contractor for the county assessor or the township assessor, the  
 27 individual personally and substantially participated in the  
 28 assessment of the property.
- 29 The prohibition under this subsection applies regardless of whether the  
 30 individual receives any compensation for the representation or  
 31 assistance. However, this subsection does not prohibit an individual  
 32 from appearing before the Indiana board or county board regarding  
 33 property owned by the individual.
- 34 (e) The department shall prepare and make available to taxpayers a  
 35 power of attorney form that allows the owner of property that is the  
 36 subject of an appeal under this article to appoint a relative (as defined  
 37 in IC 2-2.2-1-17) for specific assessment years to represent the owner  
 38 concerning the appeal before the county board or the department of  
 39 local government finance. A relative who is appointed by the owner of  
 40 the property under this subsection:  
 41 (1) may represent the owner before the county board or the  
 42 department of local government finance but not the Indiana board



1 concerning the appeal; and

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

4 **(f) Notwithstanding any other law, but subject to subsections (b)**  
5 **and (d) and IC 6-1.1-31.7-3.5, an individual who is certified as a**  
6 **level one, level two, or level three assessor-appraiser under**  
7 **IC 6-1.1-35.5 may serve as a tax representative of any taxpayer,**  
8 **with respect to property subject to property taxes in the county,**  
9 **before the county board of that county or the Indiana board.**

10 SECTION 2. IC 6-1.1-37-10, AS AMENDED BY P.L.209-2019,  
11 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2020]: Sec. 10. (a) If property taxes due and payable are not  
13 completely paid on or before the due date, a penalty shall be added to  
14 the unpaid portion in the year of the initial delinquency. The penalty is  
15 equal to an amount determined as follows:

16 (1) If:

17 (A) the real property taxes due and payable are completely  
18 paid on or before the date thirty (30) days after the due date;  
19 and

20 (B) the taxpayer is not liable for:

21 (i) delinquent property taxes first due and payable in a  
22 previous tax payment for the same parcel; or

23 (ii) a penalty that is owed from a previous tax payment for  
24 the same parcel;

25 the amount of the penalty is equal to five percent (5%) of the  
26 amount of delinquent taxes.

27 (2) If:

28 (A) personal property taxes due and payable are not  
29 completely paid on or before the date thirty (30) days after the  
30 due date; and

31 (B) the taxpayer is not liable for:

32 (i) delinquent property taxes first due and payable in a  
33 previous tax payment for a personal property tax return for  
34 property in the same taxing district; or

35 (ii) a penalty that is owed from a previous tax payment;

36 the amount of the penalty is equal to five percent (5%) of the  
37 amount of delinquent taxes.

38 (3) If subdivision (1) or (2) does not apply, the amount of the  
39 penalty is equal to ten percent (10%) of the amount due and  
40 payable as of the tax date.

41 A payment received under this subsection shall be applied first to the  
42 delinquent tax amount and then to any associated penalties.



1 (b) With respect to property taxes due in two (2) equal installments  
 2 under IC 6-1.1-22-9(a), on the day immediately following the due dates  
 3 of the first and second installments in each year following the year of  
 4 the initial delinquency, an additional penalty equal to ten percent (10%)  
 5 of any taxes remaining unpaid shall be added. With respect to property  
 6 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty  
 7 equal to ten percent (10%) of any taxes remaining unpaid shall be  
 8 added on the day immediately following each date that succeeds the  
 9 last installment due date by:

- 10 (1) six (6) months; or  
 11 (2) a multiple of six (6) months.

12 (c) The penalties under subsection (b) are imposed only on the  
 13 principal amount of the delinquent taxes.

14 (d) If the department of local government finance determines that  
 15 an emergency has occurred which precludes the mailing of the tax  
 16 statement in any county at the time set forth in IC 6-1.1-22-8.1, the  
 17 department shall establish by order a new date on which the installment  
 18 of taxes in that county is due and no installment is delinquent if paid by  
 19 the date so established.

20 (e) If any due date **under this section, or the date thirty (30) days**  
 21 **after the due date described in subsection (a)(1)(A) or (a)(2)(A),**  
 22 falls on a Saturday, a Sunday, a national legal holiday recognized by  
 23 the federal government, or a statewide holiday, the act that must be  
 24 performed by that date is timely if performed by the next succeeding  
 25 day that is not a Saturday, a Sunday, or one (1) of those holidays.

26 (f) Subject to subsections (g) and (h), a payment to the county  
 27 treasurer is considered to have been paid by the due date if the payment  
 28 is:

- 29 (1) received on or before the due date by the county treasurer or  
 30 a collecting agent appointed by the county treasurer;  
 31 (2) deposited in United States first class mail:  
 32 (A) properly addressed to the principal office of the county  
 33 treasurer;  
 34 (B) with sufficient postage; and  
 35 (C) postmarked by the United States Postal Service as mailed  
 36 on or before the due date;  
 37 (3) deposited with a nationally recognized express parcel carrier  
 38 and is:  
 39 (A) properly addressed to the principal office of the county  
 40 treasurer; and  
 41 (B) verified by the express parcel carrier as:  
 42 (i) paid in full for final delivery; and



- 1 (ii) received by the express parcel carrier on or before the  
2 due date;
- 3 (4) deposited to be mailed through United States registered mail,  
4 United States certified mail, or United States certificate of  
5 mailing:
- 6 (A) properly addressed to the principal office of the county  
7 treasurer;
- 8 (B) with sufficient postage; and
- 9 (C) with a date of registration, certification, or certificate, as  
10 evidenced by any record authenticated by the United States  
11 Postal Service, on or before the due date; or
- 12 (5) made by an electronic funds transfer and the taxpayer's bank  
13 account is charged on or before the due date.
- 14 For purposes of this subsection, "postmarked" does not mean the date  
15 printed by a postage meter that affixes postage to the envelope or  
16 package containing a payment.
- 17 (g) If a payment is mailed through the United States mail and is  
18 physically received after the due date without a legible correct  
19 postmark, the person who mailed the payment is considered to have  
20 made the payment on or before the due date if the person can show by  
21 reasonable evidence that the payment was deposited in the United  
22 States mail on or before the due date.
- 23 (h) If a payment is sent via the United States mail or a nationally  
24 recognized express parcel carrier but is not received by the designated  
25 recipient, the person who sent the payment is considered to have made  
26 the payment on or before the due date if the person:
- 27 (1) can show by reasonable evidence that the payment was  
28 deposited in the United States mail, or with the express parcel  
29 carrier, on or before the due date; and
- 30 (2) makes a duplicate payment within thirty (30) days after the  
31 date the person is notified that the payment was not received.

