



Reprinted
January 24, 2020

SENATE BILL No. 83

DIGEST OF SB 83 (Updated January 23, 2020 2:19 pm - DI 87)

Citations Affected: IC 6-1.1.

Synopsis: Various property tax matters. Provides that an individual who is certified as a level one or level two assessor-appraiser, may serve as a tax representative of a taxpayer before the county property tax assessment board of appeals, if authorized by the taxpayer on a form submitted with the taxpayer's notice to initiate an appeal. Provides that an individual who is certified as a 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.

Niemeyer, Rogers

January 6, 2020, read first time and referred to Committee on Local Government.
January 13, 2020, reported favorably — Do Pass.
January 23, 2020, read second time, amended, ordered engrossed.

SB 83—LS 6277/DI 134



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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

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 [EFFECTIVE
3 JULY 1, 2020]: Sec. 17.3. (a) As used in this section, "tax official"
4 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.

SB 83—LS 6277/DI 134



- 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 may serve as a tax**
6 **representative of any taxpayer concerning property subject to**
7 **property taxes in the county:**

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

9 **(A) the individual is certified as a level one or level two**
10 **assessor-appraiser under IC 6-1.1-35.5; and**

11 **(B) the taxpayer authorizes the individual to serve as the**
12 **taxpayer's tax representative on a form that is:**

13 **(i) prepared by the department of local government**
14 **finance; and**

15 **(ii) submitted with the taxpayer's notice to initiate an**
16 **appeal; or**

17 **(2) before the county board of that county or the Indiana**
18 **board, if the individual is certified as a level three**
19 **assessor-appraiser under IC 6-1.1-35.5.**

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

26 (1) If:

27 (A) the real property taxes due and payable are completely
28 paid on or before the date thirty (30) days after the due date;
29 and

30 (B) the taxpayer is not liable for:

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

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

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

37 (2) If:

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

41 (B) the taxpayer is not liable for:

42 (i) delinquent property taxes first due and payable in a



1 previous tax payment for a personal property tax return for
 2 property in the same taxing district; or

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

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

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

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

11 (b) With respect to property taxes due in two (2) equal installments
 12 under IC 6-1.1-22-9(a), on the day immediately following the due dates
 13 of the first and second installments in each year following the year of
 14 the initial delinquency, an additional penalty equal to ten percent (10%)
 15 of any taxes remaining unpaid shall be added. With respect to property
 16 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty
 17 equal to ten percent (10%) of any taxes remaining unpaid shall be
 18 added on the day immediately following each date that succeeds the
 19 last installment due date by:

20 (1) six (6) months; or

21 (2) a multiple of six (6) months.

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

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

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

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

39 (1) received on or before the due date by the county treasurer or
 40 a collecting agent appointed by the county treasurer;

41 (2) deposited in United States first class mail:

42 (A) properly addressed to the principal office of the county



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



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 83, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 83 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 9, Nays 0

 SENATE MOTION

Madam President: I move that Senate Bill 83 be amended to read as follows:

Page 3, delete lines 4 through 9, begin a new paragraph and insert:

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

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

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

(B) the taxpayer authorizes the individual to serve as the taxpayer's tax representative on a form that is:

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

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

(2) before the county board of that county or the Indiana board, if the individual is certified as a level three assessor-appraiser under IC 6-1.1-35.5."

(Reference is to SB 83 as printed January 14, 2020.)

NIEMEYER

