

## SENATE BILL No. 399

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### DIGEST OF INTRODUCED BILL

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

**Synopsis:** Property tax matters. Provides that a county assessor or township assessor (if any) may request the department of local government finance (department) to perform a state conducted assessment of a particular commercial building or structure used for retail purposes. Specifies the procedures for the state conducted assessment. Provides that the true tax value of commercial real property used for retail purposes that is occupied by the original owner or by a tenant for which the improvement was built shall be determined by the cost approach for the first 10 years of occupancy of the property, less normal depreciation and normal obsolescence under the rules and guidelines of the department of local government finance. Provides that the taxpayer and the assessing official are required to participate in mandatory mediation of an appeal of an assessment of the commercial real property, instead of the preliminary informal meeting process under current law. Requires the county property tax assessment board of appeals (county board) to designate one member of the county board to serve as the mediator for the mediation conference, and specifies certain procedures that apply. Provides that, if a mandatory mediation conference is not held due to the failure of a party or the party's representative to appear, the county board's determination of the assessment may not be appealed to the Indiana board of tax review. Provides that a taxpayer shall (not may) enter into a written agreement with a redevelopment commission in which the taxpayer waives review of any assessment of the taxpayer's property in an allocation area during the term of any bond or lease obligations that are payable from allocated property taxes, unless the redevelopment commission waives  
(Continued next page)

**Effective:** July 1, 2020; January 1, 2021.

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**Buchanan, Boots, Walker,  
Charbonneau, Becker, Buck**

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January 14, 2020, read first time and referred to Committee on Tax and Fiscal Policy.

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Digest Continued

the requirement in writing. Provides that a county fiscal body may adopt an ordinance to provide that the county assessor be reimbursed for legal costs (in addition to other specified costs under current law) incurred by the county assessor in defending an appeal that is uncommon and infrequent in the normal course of defending appeals.



Introduced

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. 399

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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 6-1.1-4-28.5, AS AMENDED BY P.L.86-2018,  
2 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2021]: Sec. 28.5. (a) Money assigned to a property  
4 reassessment fund under section 27.5 of this chapter may be used only  
5 to pay the costs of:  
6 (1) the reassessment of one (1) or more groups of parcels under  
7 a county's reassessment plan prepared under section 4.2 of this  
8 chapter, including the computerization of assessment records;  
9 (2) payments to assessing officials and hearing officers for county  
10 property tax assessment boards of appeals under IC 6-1.1-35.2;  
11 (3) the development or updating of detailed soil survey data by  
12 the United States Department of Agriculture or its successor  
13 agency;  
14 (4) the updating of plat books;  
15 (5) payments for the salary of permanent staff or for the



1 contractual services of temporary staff who are necessary to assist  
2 assessing officials;

3 (6) making annual adjustments under section 4.5 of this chapter;  
4 **and**

5 (7) the verification under 50 IAC 27-4-7 of sales disclosure forms  
6 forwarded to:

7 (A) the county assessor; or

8 (B) township assessors (if any);

9 under IC 6-1.1-5.5-3; **and**

10 **(8) state conducted assessments requested under section 31.8**  
11 **of this chapter.**

12 Money in a property reassessment fund may not be transferred or  
13 reassigned to any other fund and may not be used for any purposes  
14 other than those set forth in this section.

15 (b) All counties shall use modern, detailed soil maps in the  
16 reassessment of agricultural land.

17 (c) The county treasurer of each county shall, in accordance with  
18 IC 5-13-9, invest any money accumulated in the property reassessment  
19 fund. Any interest received from investment of the money shall be paid  
20 into the property reassessment fund.

21 (d) An appropriation under this section must be approved by the  
22 fiscal body of the county after the review and recommendation of the  
23 county assessor. However, in a county with a township assessor in  
24 every township, the county assessor does not review an appropriation  
25 under this section, and only the fiscal body must approve an  
26 appropriation under this section.

27 SECTION 2. IC 6-1.1-4-31.8 IS ADDED TO THE INDIANA  
28 CODE AS A NEW SECTION TO READ AS FOLLOWS  
29 [EFFECTIVE JANUARY 1, 2021]: **Sec. 31.8. (a) As used in this**  
30 **section, "department" refers to the department of local**  
31 **government finance.**

32 **(b) This section applies only to a real property assessment of a**  
33 **commercial building or structure used for retail purposes.**

34 **(c) A county assessor or a township assessor (if any) may**  
35 **request the department to perform a state conducted assessment**  
36 **of a particular property in the county for a specified assessment**  
37 **date. The request must be made in the form and in the manner**  
38 **prescribed by the department.**

39 **(d) If the department receives a request for a state conducted**  
40 **assessment of a particular property in a county, the department**  
41 **shall assume the duties of the county assessor with regard to the**  
42 **assessment of that property for that assessment date.**



1 (e) Before assuming the duties of a county assessor, the  
 2 department shall transmit a notice of the state conducted  
 3 assessment of the property for the assessment date to the county  
 4 assessor, the county fiscal body, and the county auditor.

5 (f) A county assessor that requests the department to perform  
 6 a state conducted assessment under this section shall make  
 7 available and provide access to all information requested by the  
 8 department or the department's contractor that is related to the  
 9 assessment of real property that is subject to the state conducted  
 10 assessment in the county.

11 (g) The department may enter into a contract with a  
 12 professional appraising firm to conduct a requested assessment of  
 13 the property under this section.

14 (h) After receiving the report of the assessed value of the  
 15 property from the appraisal firm acting under a contract described  
 16 in subsection (g), the department shall give notice to the taxpayer  
 17 and the county assessor, by mail, of the amount of the assessment  
 18 of the property.

19 (i) The department shall forward a bill for services provided  
 20 under a contract described in subsection (g) to the auditor of the  
 21 county in which the state conducted assessment occurs. The county  
 22 shall pay the bill, without appropriation, from the county  
 23 reassessment fund.

24 SECTION 3. IC 6-1.1-4-43.5 IS ADDED TO THE INDIANA  
 25 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 26 [EFFECTIVE JANUARY 1, 2021]: Sec. 43.5. (a) This section applies  
 27 to a real property assessment of commercial real property used for  
 28 retail purposes:

29 (1) for the 2021 assessment date and assessment dates  
 30 thereafter; and

31 (2) if the commercial real property is occupied by the original  
 32 owner or by a tenant for which the improvement was built.

33 (b) This section does not apply to real property described in  
 34 subsection (a) if the real property is sold:

35 (1) by the original owner for which the improvement was  
 36 built; and

37 (2) to a subsequent purchaser in an arms length transaction.

38 (c) This subsection applies to a taxpayer that files a notice under  
 39 IC 6-1.1-15 after December 31, 2020, requesting a review of the  
 40 assessment of the taxpayer's real property that is subject to this  
 41 section. In determining the true tax value of real property under  
 42 this section, true tax value shall be determined by the cost



1 approach for the first ten (10) years of occupancy of the subject  
 2 property, less normal depreciation and normal obsolescence under  
 3 the rules and guidelines of the department. For purposes of this  
 4 subsection, the land value shall be assessed separately. The assessed  
 5 value of the land underlying the improvements assessed under this  
 6 section may be assessed or challenged based on the market value  
 7 of comparable land. For purposes of this section, economic and  
 8 functional obsolescence of the subject property may be determined  
 9 by application of aggregate market data, but shall not be  
 10 determined by comparison to any other individual parcels.

11 (d) This subsection applies to a taxpayer that files a notice under  
 12 IC 6-1.1-15 after December 31, 2020, requesting a review of the  
 13 assessment of the taxpayer's real property that is subject to this  
 14 section. A taxpayer must provide to the appropriate county or  
 15 township assessing official information concerning the actual  
 16 construction costs for the real property. Notwithstanding  
 17 IC 6-1.1-15, if a taxpayer does not provide all relevant and  
 18 reasonably available information concerning the actual  
 19 construction costs for the real property before the hearing  
 20 scheduled by the county property tax assessment board of appeals  
 21 regarding the assessment of the real property, the appeal may not  
 22 be reviewed until all the information is provided. If a taxpayer has  
 23 not provided all relevant and reasonably available information  
 24 concerning the actual construction costs of the property under  
 25 appeal within ten (10) days prior to the scheduled hearing by the  
 26 county property tax assessment board of appeals, the appeal is  
 27 deemed void for that assessment year and may not be refiled or  
 28 appealed. If a taxpayer does provide the information concerning  
 29 the actual construction costs for the real property and the  
 30 construction costs for the real property are greater than the cost  
 31 values determined by using the cost tables under the rules and  
 32 guidelines of the department of local government finance, then, for  
 33 purposes of applying the cost approach under subsection (c), the  
 34 normal depreciation and normal obsolescence factor as calculated  
 35 under the rules and guidelines of the department shall be deducted  
 36 from the actual construction costs rather than the cost values  
 37 determined by using the cost tables under the rules and guidelines  
 38 of the department of local government finance.

39 SECTION 4. IC 6-1.1-15-1.2, AS AMENDED BY P.L.121-2019,  
 40 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JANUARY 1, 2021]: Sec. 1.2. (a) **Except as provided in section 2.3**  
 42 **of this chapter**, a county or township official who receives a written



1 notice under section 1.1 of this chapter shall schedule, at a time during  
 2 business hours that is convenient to the taxpayer, a preliminary  
 3 informal meeting with the taxpayer in order to resolve the appeal. If the  
 4 taxpayer raises a claim regarding a matter that is in the discretion of the  
 5 county auditor, the informal meeting must include the county auditor.  
 6 At the preliminary informal meeting, in order to facilitate  
 7 understanding and the resolution of disputed issues, a county or  
 8 township official, the county auditor, if the matter is in the discretion  
 9 of the county auditor, and the taxpayer shall exchange the information  
 10 that each party is relying on at the time of the preliminary informal  
 11 meeting to support the party's respective position on each disputed  
 12 issue concerning the assessment or deduction. If additional information  
 13 is obtained by the county or township official, the county auditor, or the  
 14 taxpayer after the preliminary informal meeting and before the hearing  
 15 held by the county board, the party obtaining the information shall  
 16 provide the information to the other party. If the county or township  
 17 official, the county auditor, or the taxpayer obtains additional  
 18 information and provides the information to the other party for the first  
 19 time at the hearing held by the county board, the county board, unless  
 20 waived by the receiving party, shall continue the hearing until a future  
 21 hearing date of the county board so that the receiving party has an  
 22 opportunity to review all the information that the offering party is  
 23 relying on to support the offering party's positions on the disputed  
 24 issues concerning the assessment or deduction.

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

33 (c) If the county board receives:

- 34 (1) a report on the informal meeting **under subsection (b); or**  
 35 (2) a report on a mandatory mediation conference under  
 36 **section 2.3(i) of this chapter;**

37 indicating an agreed resolution of the matter, the county board shall  
 38 vote to accept or deny the agreed resolution. If the county board accepts  
 39 the agreed resolution, the county board shall issue a notification of final  
 40 assessment determination adopting the agreed resolution and vacating  
 41 the hearing if scheduled.

42 (d) The county board, upon receipt of a written notice under section



1 1.1 of this chapter, shall hold a hearing on the appeal not later than one  
2 hundred eighty (180) days after the filing date of the written notice.  
3 The county board shall, by mail, give at least thirty (30) days notice of  
4 the date, time, and place fixed for the hearing to the taxpayer, the  
5 county or township official with whom the taxpayer filed the written  
6 notice, and the county auditor. If the county board has notice that the  
7 taxpayer is represented by a third person, any hearing notice shall be  
8 mailed to the representative.

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

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

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

20 (h) If a taxpayer appeals the assessment of tangible property under  
21 section 1.1 of this chapter, the taxpayer is not required to have an  
22 appraisal of the property in order to initiate the appeal or prosecute the  
23 appeal.

24 (i) At a hearing under subsection (d), the taxpayer shall have the  
25 opportunity to present testimony and evidence regarding the matters on  
26 appeal. If the matters on appeal are in the discretion of the county  
27 auditor, the county auditor or the county auditor's representative shall  
28 attend the hearing. A county or township official, or the county auditor  
29 or the county auditor's representative, shall have an opportunity to  
30 present testimony and evidence regarding the matters on appeal. The  
31 county board may adjourn and continue the hearing to a later date in  
32 order to make a physical inspection or consider the evidence presented.

33 (j) The county board shall determine the assessment by motion and  
34 majority vote. A county board may, based on the evidence before it,  
35 increase an assessment. The county board shall issue a written  
36 decision. Written notice of the decision shall be given to the township  
37 official, county official, county auditor, and the taxpayer.

38 (k) **Except as provided in section 2.3(j) of this chapter**, if more  
39 than one hundred eighty (180) days have passed since the date the  
40 notice of appeal was filed, and the county board has not issued a  
41 determination, a taxpayer may initiate any appeal with the Indiana  
42 board of tax review under section 3 of this chapter.





1 (l) The county assessor may assess a penalty of fifty dollars (\$50)  
 2 against the taxpayer if the taxpayer or representative fails to appear at  
 3 a hearing under subsection (d) and, under subsection (e), the taxpayer's  
 4 request for continuance is denied, or the taxpayer's request for  
 5 continuance, request for the board to take action without a hearing, or  
 6 withdrawal is not timely filed. A taxpayer may appeal the assessment  
 7 of the penalty to the Indiana board or directly to the tax court. The  
 8 penalty may not be added as an amount owed on the property tax  
 9 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

10 SECTION 5. IC 6-1.1-15-1.5, AS ADDED BY P.L.249-2015,  
 11 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2020]: Sec. 1.5. (a) As used in this section, "allocation area"  
 13 refers to an area that is established under the authority of any of the  
 14 following statutes and in which tax increment revenues are collected:

- 15 (1) IC 6-1.1-39.  
 16 (2) IC 8-22-3.5.  
 17 (3) IC 36-7-14.  
 18 (4) IC 36-7-14.5.  
 19 (5) IC 36-7-15.1.  
 20 (6) IC 36-7-30.  
 21 (7) IC 36-7-30.5.  
 22 (8) IC 36-7-32.

23 (b) A taxpayer ~~may~~ **shall** enter into a written agreement with an  
 24 entity that is authorized to establish an allocation area in which the  
 25 taxpayer waives review of any assessment of the taxpayer's tangible  
 26 property that is located in an allocation area for an assessment date that  
 27 occurs during the term of any specified bond or lease obligations that  
 28 are payable from property taxes in accordance with an allocation  
 29 provision for the allocation area and any applicable statute, ordinance,  
 30 or resolution, **unless the entity that established the allocation area**  
 31 **waives the requirement in writing**. An agreement described in this  
 32 subsection may precede the establishment of the allocation area or the  
 33 determination to issue bonds or enter into leases payable from the  
 34 allocated property taxes.

35 (c) If a taxpayer enters into a written agreement described in  
 36 subsection (b) with an entity that is authorized to establish an allocation  
 37 area with respect to tangible property located in a particular allocation  
 38 area, the taxpayer may not:

- 39 (1) obtain a review by the county board of a county or township  
 40 official's assessment of the tangible property;  
 41 (2) obtain a review by the Indiana board of the county or township  
 42 official's assessment of the tangible property; or



1 (3) obtain judicial review of the county or township official's  
 2 assessment of the tangible property;  
 3 for an assessment date that occurs during the term of any specified  
 4 bond or lease obligations that are payable from property taxes in  
 5 accordance with an allocation provision for the allocation area and any  
 6 applicable statute, ordinance, or resolution.

7 SECTION 6. IC 6-1.1-15-2.3 IS ADDED TO THE INDIANA  
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 9 [EFFECTIVE JANUARY 1, 2021]: **Sec. 2.3. (a) This section applies**  
 10 **only to a notice of appeal under section 1.1 of this chapter with**  
 11 **respect to an assessment of a taxpayer's commercial real property**  
 12 **that is subject to IC 6-1.1-4-43.5.**

13 (b) Instead of a preliminary informal meeting under section  
 14 1.2(a) of this chapter, the taxpayer and the county or township  
 15 assessing official (or their representatives) shall attend and  
 16 participate in mandatory mediation as set forth in this section.

17 (c) The county board shall set the time and place for the  
 18 mandatory mediation conference and send notice to the taxpayer  
 19 and the assessing official and the attorneys of record at least thirty  
 20 (30) days before the date set for the mediation conference.

21 (d) The county board shall designate one (1) member of the  
 22 county board to serve as the mediator for purposes of a mandatory  
 23 mediation conference under this section.

24 (e) At least seven (7) days before the mandatory mediation  
 25 conference date, the taxpayer and the assessing official shall submit  
 26 to the mediator a confidential statement setting forth the party's  
 27 factual or legal position on the issues presented by the notice of  
 28 appeal, including the information that each party is relying on to  
 29 support their respective position concerning the assessment.

30 (f) The following provisions apply to a mandatory mediation  
 31 conference conducted under this section:

32 (1) IC 4-21.5-3.5-17 (individuals present at mediation).

33 (2) IC 4-21.5-3.5-18(c) through IC 4-21.5-3.5-18(e)  
 34 (confidential statements).

35 (3) IC 4-21.5-3.5-19 (mediator meetings with parties).

36 (4) IC 4-21.5-3.5-24 (rules of evidence do not apply).

37 (5) IC 4-21.5-3.5-26 (mediation regarded as settlement  
 38 negotiation).

39 (6) IC 4-21.5-3.5-27 (confidential and privileged nature of  
 40 mediation).

41 (g) At a mandatory mediation conference, the mediator shall  
 42 facilitate the negotiation of an agreed settlement of the assessed



1 value of the commercial real property. However, the mediator has  
2 no authority to render a determination on the notice of appeal.

3 (h) The mediator shall report on a form prescribed by the  
4 department of local government finance the results of the  
5 mandatory mediation conference. If the taxpayer and the assessing  
6 official agree on the resolution of all issues in the appeal, the report  
7 shall state the agreed resolution of the matter and be signed by the  
8 assessing official and the taxpayer. If a mandatory mediation  
9 conference is not held due to the failure of a party or the party's  
10 representative to appear at the mediation conference, the mediator  
11 shall report that fact on the form.

12 (i) The mediator shall forward the report on the mandatory  
13 mediation conference to the county board.

14 (j) If a mandatory mediation conference is not held under this  
15 chapter due to the failure of a party or the party's representative  
16 to appear at the mediation conference, the county board's  
17 determination of the assessment under section 1.2 of this chapter  
18 may not be appealed to the Indiana board of tax review.

19 SECTION 7. IC 6-1.1-15-3, AS AMENDED BY P.L.121-2019,  
20 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JANUARY 1, 2021]: Sec. 3. (a) A taxpayer may obtain a review by the  
22 Indiana board of a county board's action with respect to a claim under  
23 section 1.1 of this chapter, **except as otherwise provided in section**  
24 **2.3(j) of this chapter.**

25 (b) The county assessor is the party to the review under this section  
26 to defend the determination of the county board. The county auditor  
27 may appear as an additional party to the review if the determination  
28 concerns a matter that is in the discretion of the county auditor. At the  
29 time the notice of that determination is given to the taxpayer, the  
30 taxpayer shall also be informed in writing of:

- 31 (1) the taxpayer's opportunity for review under this section; and  
32 (2) the procedures the taxpayer must follow in order to obtain  
33 review under this section.

34 (c) A county assessor who dissents from the determination of the  
35 county board may obtain a review by the Indiana board, **except as**  
36 **otherwise provided in section 2.3(j) of this chapter.** A county auditor  
37 who dissents from the determination of the county board concerning a  
38 matter that is in the discretion of the county auditor may obtain a  
39 review by the Indiana board.

40 (d) In order to obtain a review by the Indiana board under this  
41 section, the party must, not later than forty-five (45) days after the date  
42 of the notice given to the party or parties of the determination of the



- 1 county board:
- 2 (1) file a petition for review with the Indiana board; and
- 3 (2) mail a copy of the petition to the other party.
- 4 (e) The Indiana board shall prescribe the form of the petition for
- 5 review under this chapter. The Indiana board shall issue instructions for
- 6 completion of the form. The form and the instructions must be clear,
- 7 simple, and understandable to the average individual. A petition for
- 8 review of such a determination must be made on the form prescribed
- 9 by the Indiana board. The form must require the petitioner to specify
- 10 the reasons why the petitioner believes that the determination by the
- 11 county board is erroneous.
- 12 (f) If the action for which a taxpayer seeks review under this section
- 13 is the assessment of tangible property, the taxpayer is not required to
- 14 have an appraisal of the property in order to do the following:
- 15 (1) Initiate the review.
- 16 (2) Prosecute the review.
- 17 (g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d),
- 18 the Indiana board is authorized to approve or disapprove an exemption
- 19 application:
- 20 (1) previously submitted to a county board under IC 6-1.1-11-6;
- 21 and
- 22 (2) that is not approved or disapproved by the county board within
- 23 one hundred eighty (180) days after the owner filed the
- 24 application for exemption under IC 6-1.1-11.
- 25 The county assessor is a party to a petition to the Indiana board under
- 26 IC 6-1.1-11-7(d).
- 27 SECTION 8. IC 6-1.1-15-10.7, AS ADDED BY P.L.180-2016,
- 28 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 29 JANUARY 1, 2021]: Sec. 10.7. (a) The county fiscal body may adopt
- 30 an ordinance to provide that the county assessor be reimbursed for
- 31 certain costs incurred by the county assessor in defending an appeal
- 32 under this chapter that is uncommon and infrequent in the normal
- 33 course of defending appeals under this chapter. Costs include appraisal,
- 34 **legal**, and expert witness fees incurred in defending an appeal.
- 35 (b) The ordinance must specify:
- 36 (1) the appeal or appeals and why they are uncommon and
- 37 infrequent;
- 38 (2) a detailed list of expenses incurred by fund and by parcel
- 39 number; and
- 40 (3) that the county auditor will deduct the expenses listed in the
- 41 ordinance from property tax receipts collected in the taxing
- 42 district in which the parcel is located before apportioning receipts



1 to taxing units for the next semiannual settlement under  
2 IC 6-1.1-27.

3 (c) Property tax receipts that are collected under this section must  
4 be deposited in the county fund that incurred the initial expense.

5 (d) Expenses for an appeal that are deducted from a civil taxing  
6 unit's property tax revenue under this section are not considered to be  
7 part of a payment of a refund resulting from an appeal for purposes of  
8 a maximum permissible property tax levy appeal under  
9 IC 6-1.1-18.5-16.

