

First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## SENATE ENROLLED ACT No. 582

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AN ACT to amend the Indiana Code concerning courts and court officers.

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

SECTION 1. IC 6-1.1-15-1.1, AS ADDED BY P.L.232-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017 (RETROACTIVE)]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in ~~subsection~~ **subsections (e) and (h)**, an appeal under this section may raise any claim of an error related to the following:

- (1) The assessed value of the property.
- (2) The assessment was against the wrong person.
- (3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.
- (4) A clerical, mathematical, or typographical mistake.
- (5) The description of the real property.
- (6) The legality or constitutionality of a property tax or assessment.

A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.

(b) A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but

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not later than the following:

- (1) For assessments before January 1, 2019, the earlier of:
  - (A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or
  - (B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.
- (2) For assessments after December 31, 2018, the earlier of:
  - (A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or
  - (B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

- (1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.
- (2) The calculation of interest and penalties.
- (3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.

However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor under subdivision (2).

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served



by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to the county board.

**(h) A taxpayer may not raise any claim in an appeal under this section related to the legality or constitutionality of:**

- (1) a user fee (as defined in IC 33-23-1-10.5);**
- (2) any other charge, fee, or rate imposed by a political subdivision under any other law; or**
- (3) any tax imposed by a political subdivision other than a property tax.**

SECTION 2. IC 33-23-1-10.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE DECEMBER 1, 2015 (RETROACTIVE)]: **Sec. 10.5. (a)** "User fee" means a fee, rate, or charge imposed by a political subdivision that:

- (1) represents a just, reasonable, and proportionate approximation of the:**
  - (A) use or privilege for use of a service;**
  - (B) benefit conferred by the use or privilege for use of a service; and**
  - (C) costs incurred by a political subdivision for providing the service or availability of the service; and**
- (2) is not excessive in relation to the costs incurred for providing the service.**

**(b) The term includes but is not limited to the following:**

- (1) Rates and charges established under IC 8-1.5-3.**
- (2) Rates and charges established under IC 8-1.5-4.**
- (3) User fees assessed under IC 8-1.5-5.**
- (4) Final disposal fees established under IC 13-21-13.**
- (5) Solid waste management fees established under IC 13-21-14.**
- (6) Rates and charges established under IC 13-26-11.**
- (7) Rates and charges established under IC 14-33-5.**
- (8) Fees established or charged under IC 36-9-23.**
- (9) Fees fixed or established under IC 36-9-25.**
- (10) Fees established under IC 36-9-27.**
- (11) Fees established under IC 36-9-30.**
- (12) Fees established under IC 36-9-31.**
- (13) Fees imposed under IC 36-7-4-1311.**

SECTION 3. IC 33-28-1-2, AS AMENDED BY P.L.201-2011, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) All circuit courts have:



(1) original and concurrent jurisdiction in all civil cases and in all criminal cases;

**(2) original and concurrent jurisdiction with the superior courts in all user fee cases;**

~~(2)~~ **(3)** de novo appellate jurisdiction of appeals from city and town courts; and

~~(3)~~ **(4)** in Marion County, de novo appellate jurisdiction of appeals from township small claims courts established under IC 33-34.

(b) The circuit court also has the appellate jurisdiction that may be conferred by law upon it.

SECTION 4. IC 33-29-1-1.5, AS ADDED BY P.L.201-2011, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.5. All standard superior courts have:

(1) original and concurrent jurisdiction in all civil cases and in all criminal cases;

**(2) original and concurrent jurisdiction with the circuit courts in all user fee cases;**

~~(2)~~ **(3)** de novo appellate jurisdiction of appeals from city and town courts; and

~~(3)~~ **(4)** in Marion County, de novo appellate jurisdiction of appeals from township small claims courts established under IC 33-34.

SECTION 5. IC 33-29-1.5-2, AS ADDED BY P.L.201-2011, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. All superior courts have:

(1) original and concurrent jurisdiction in all civil cases and in all criminal cases;

**(2) original and concurrent jurisdiction with the circuit courts in all user fee cases;**

~~(2)~~ **(3)** de novo appellate jurisdiction of appeals from city and town courts; and

~~(3)~~ **(4)** in Marion County, de novo appellate jurisdiction of appeals from township small claims courts established under IC 33-34.

SECTION 6. [EFFECTIVE UPON PASSAGE] **(a) Notwithstanding any other law, IC 6-1.1-15-1.1(h), as added by this act, applies to a notice of appeal filed under IC 6-1.1-15-1 (before its repeal) before July 1, 2017.**

**(b) This SECTION expires July 1, 2022.**

**SECTION 7. An emergency is declared for this act.**



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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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