



Journal of the Senate

State of Indiana

121st General Assembly

First Regular Session

Thirtieth Meeting Day

Tuesday Afternoon

March 12, 2019

The Senate convened at 1:49 p.m., with the President of the Senate, Suzanne Crouch, in the Chair.

CRIDER, Chair

Prayer was offered by Pastor Randy Scott, Pentecostals of South Lake in Merrillville.

Report adopted.

The Pledge of Allegiance to the Flag was led by Senator Ricky N. Niemeyer.

COMMITTEE REPORT

Madam President: The Senate Committee on Corrections and Criminal Law, to which was referred Engrossed House Bill 1051, 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.

The Chair ordered the roll of the Senate to be called. Those present were:

Committee Vote: Yeas 8, Nays 0.

M. YOUNG, Chair

Alting	Koch
Bassler	Kruse
Becker	Lanane
Bohacek	Leising
Boots	Melton
Bray	Merritt
Breaux	Messmer
Brown, L.	Mishler
Buchanan	Mrvan <input type="checkbox"/>
Buck	Niemeyer
Busch	Niezgodski
Charbonneau	Perfect
Crane	Raatz
Crider	Randolph, Lonnie M.
Doriot	Rogers
Ford, J.D.	Ruckelshaus
Ford, Jon	Sandlin
Freeman <input type="checkbox"/>	Spartz
Garten	Stoops <input type="checkbox"/>
Gaskill	Tallian
Glick	Taylor, G.
Grooms	Tomes
Head	Walker
Holdman	Young, M.
Houchin	Zay

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1056, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 9, delete lines 41 through 42, begin a new paragraph and insert:

"SECTION 2. IC 6-1.1-15-1.1, AS ADDED BY P.L.232-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: 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 (e), 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 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

Roll Call 260: present 47; excused 3. [Note: A indicates those who were excused.] The Chair announced a quorum present. Pursuant to Senate Rule 5(d), no motion having been heard, the Journal of the previous day was considered read.

REPORTS FROM COMMITTEES

COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred Senate Concurrent Resolution 40, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said resolution do pass.
Committee Vote: Yeas 7, Nays 0.

(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:

(1) the county board; **and**

(2) **the county auditor, if the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor.**

SECTION 3. IC 6-1.1-15-1.2, AS ADDED BY P.L.232-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 1.2. (a) A county or township official who receives a written notice under section 1.1 of this chapter shall schedule, at a time during business hours that is convenient to the taxpayer, a preliminary informal meeting with the taxpayer in order to resolve the appeal. **If the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor, the informal meeting must include the county auditor.** At the preliminary informal meeting, in order to

facilitate understanding and the resolution of disputed issues, a county or township official, **the county auditor, if the matter is in the discretion of the county auditor**, and the taxpayer shall exchange the information that each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the assessment or deduction. If additional information is obtained by the county or township official, **the county auditor**, or the taxpayer after the preliminary informal meeting and before the hearing held by the county board, the party obtaining the information shall provide the information to the other party. If the county or township official, **the county auditor**, or the taxpayer obtains additional information and provides the information to the other party for the first time at the hearing held by the county board, the county board, unless waived by the receiving party, shall continue the hearing until a future hearing date of the county board so that the receiving party has an opportunity to review all the information that the offering party is relying on to support the offering party's positions on the disputed issues concerning the assessment or deduction.

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

(c) If the county board receives a report on the informal meeting indicating an agreed resolution of the matter, the county board shall vote to accept or deny the agreed resolution. If the county board accepts the agreed resolution, the county board shall issue a notification of final assessment determination adopting the agreed resolution and vacating the hearing if scheduled.

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

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

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

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

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

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

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

(k) If more than one hundred eighty (180) days have passed since the date the notice of appeal was filed, and the county board has not issued a determination, a taxpayer may initiate any appeal with the Indiana board of tax review under section 3 of this chapter.

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

Delete pages 10 through 14.

Page 15, delete lines 1 through 38.

Page 16, line 3, delete "in the case of a deduction under".

Page 16, delete line 4.

Page 16, line 5, delete "mobile home assessed under IC 6-1.1-7," and insert "**if the claim concerns a matter that is in the discretion of the county auditor,**".

Page 17, delete lines 32 through 42, begin a new paragraph and insert:

"SECTION 5. IC 6-1.1-15-3, AS AMENDED BY P.L.196-2016, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of a county board's action with respect to ~~the following~~:

(1) ~~The assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer.~~

(2) ~~The exemption of that taxpayer's tangible property if the taxpayer receives a notice of an exemption~~

~~determination by the county board under IC 6-1.1-11-7.~~
a claim under section 1.1 of this chapter.

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

(1) the taxpayer's opportunity for review under this section; and

(2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) A county assessor who dissents from the determination of ~~an assessment or an exemption~~ by the county board may obtain a review ~~of the assessment or the exemption~~ by the Indiana board. **A county auditor who dissents from the determination of the county board concerning a matter that is in the discretion of the county auditor may obtain a review by the Indiana board.**

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

(1) file a petition for review with the Indiana board; and

(2) mail a copy of the petition to the other party.

(e) The Indiana board shall prescribe the form of the petition for review ~~of an assessment determination or an exemption by the county board.~~ **under this chapter.** The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why the petitioner believes that the ~~assessment determination or the exemption~~ determination by the county board is erroneous.

(f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d), the Indiana board is authorized to approve or disapprove an exemption application:

(1) previously submitted to a county board under IC 6-1.1-11-6; and

(2) that is not approved or disapproved by the county board within one hundred eighty (180) days after the owner filed the application for exemption under IC 6-1.1-11.

The county assessor is a party to a petition to the Indiana board under IC 6-1.1-11-7(d).

SECTION 6. IC 6-1.1-15-4, AS AMENDED BY P.L.86-2018, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its

earliest opportunity. The Indiana board may correct any errors ~~that may have been made and adjust the assessment or exemption in accordance with the correction:~~ **related to a claim under section 1.1 of this chapter that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.**

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the ~~taxpayer and to the county assessor:~~ **parties or a party's representative.** The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 of the county in which the property is located. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property ~~whose assessment or exemption that is under the subject of the~~ appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the ~~taxpayer, the county assessor, parties~~ and any entity that filed an amicus curiae brief, **or their representatives:**

- (1) notice, by mail, of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) Except as provided in subsection (f), the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4.2, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(g) Except as provided in subsection (h), the Indiana board shall make a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4.2, the Indiana board shall make a determination not later than the later of:

- (1) one hundred eighty (180) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board.

(i) The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this section, the entity that initiated the petition may:

- (1) take no action and wait for the Indiana board to make a final determination; or
- (2) petition for judicial review under section 5 of this chapter.

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

- (1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and
- (2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

- (1) order that a final determination under this subsection has no precedential value; or
- (2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section by electronic mail, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

SECTION 7. IC 6-1.1-15-5, AS AMENDED BY P.L.219-2007, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

- (1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and
- (2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final determination of the Indiana board. ~~regarding the assessment or exemption of tangible property.~~ In order to obtain judicial review under this section, a party must:

- (1) file a petition with the Indiana tax court;
- (2) serve a copy of the petition on:
 - (A) ~~the county assessor;~~ **parties to the review by the Indiana board;**
 - (B) the attorney general; and
 - (C) any entity that filed an amicus curiae brief with the Indiana board; and
- (3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain

judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

- (1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or
- (2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(e) or 4(f) of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section. **If the county auditor appeared before the Indiana board concerning the matter, the county auditor may petition for judicial review to the tax court in the manner prescribed in this section.**

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

- (1) a judicial proceeding is initiated under this subsection; and
- (2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 8. IC 6-1.1-15-8, AS AMENDED BY P.L.232-2017, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 8. (a) If a final determination by the Indiana board ~~regarding the assessment or exemption of any tangible property~~ is not affirmed under the decision of the tax court, the matter ~~of the assessment or exemption of the property~~ shall be remanded to the Indiana board with instructions to the Indiana board. The Indiana board may, under the tax court's instructions, conduct further proceedings or refer the matter to the:

- (1) department of local government finance with respect to an appeal of a determination made by the department; or
- (2) county board with respect to an appeal of a determination made by the county board;

~~to make another assessment or exemption determination. take action that is consistent with the court's opinion.~~ Upon remand, the Indiana board may take action only on those issues specified in the decision of the tax court.

(b) The department of local government finance or the county board shall take action on a case referred to it by the Indiana board under subsection (a) not later than ninety (90) days after the date the referral is made. The department of local government finance or the county board may petition the Indiana board at any time for an extension of the ninety (90) day period. An extension shall be granted upon a showing of reasonable cause.

(c) The taxpayer in a case remanded under subsection (a) may petition the tax court for an order requiring the department of local government finance or the county board to show cause why action has not been taken pursuant to the Indiana board's referral under subsection (a) if:

- (1) at least ninety (90) days have elapsed since the referral was made;
- (2) the department of local government finance or the county board has not taken action on the issues specified in the tax court's decision; and
- (3) an appeal of the tax court's decision has not been filed.

(d) If a case remanded under subsection (a) is appealed under section 5 of this chapter, the ninety (90) day period provided in subsection (b) is tolled until the appeal is concluded.

SECTION 9. IC 6-1.1-15-9, AS AMENDED BY P.L.232-2017, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 9. (a) ~~If the assessment or exemption of tangible property is corrected by the Indiana board~~ After further proceedings under section 8 of this chapter, a party has a right to appeal the final determination by the Indiana board.

(b) An appeal under this section must be initiated in the manner prescribed in section 5 of this chapter."

- Delete pages 18 through 25.
- Page 26, delete lines 1 through 10.
- Page 27, delete lines 9 through 28.
- Page 28, delete lines 8 through 42, begin a new paragraph and insert:

"SECTION 11. IC 6-1.1-28-12, AS AMENDED BY P.L.232-2017, SECTION 36, AND AS AMENDED BY P.L.255-2017, SECTION 17, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 12. (a) This section applies beginning January 1, 2016.

(b) Each county property tax assessment board of appeals (referred to as the "county PTABOA" in this section) shall submit annually a report of the notices for ~~review~~ *an appeal* filed with the county PTABOA under ~~IC 6-1.1-15-1(c) and IC 6-1.1-15-1(d)~~ *IC 6-1.1-15-1.1(a)* in the preceding year to the department of local government finance, the Indiana board of tax review, and the legislative services agency before April 1 of each year. A report submitted to the legislative services agency must be in an electronic format under IC 5-14-6.

(c) The report required by subsection (b) must include the following information:

- (1) The total number of notices ~~for review~~ filed with the county PTABOA.
- (2) The notices, ~~for review~~, either filed or pending during the year, that were resolved during the year by a preliminary informal meeting under ~~IC 6-1.1-15-1(h)(2)~~

~~and IC 6-1.1-15-1(j)~~ *IC 6-1.1-15-1.2.*

(3) The notices, ~~for review~~, either filed or pending during the year, in which a hearing was conducted during the year by the county PTABOA under ~~IC 6-1.1-15-1(h)~~ *IC 6-1.1-15-1.2.*

(4) The number of written decisions issued during the year by the county PTABOA under ~~IC 6-1.1-15-1(n)~~ *IC 6-1.1-15-1.2(j).*

(5) The number of notices ~~for review~~ pending with the county PTABOA on December 31 of the reporting year.

(6) The number of ~~reviews~~ *appeals* resolved through a preliminary informal meeting under ~~IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j)~~ *IC 6-1.1-15-1.2* that were:

- (A) resolved in favor of the taxpayer;
- (B) resolved in favor of the assessor; or
- (C) resolved in some other manner.

(7) The number of ~~reviews~~ *appeals* resolved through a written decision issued during the year by the county PTABOA under ~~IC 6-1.1-15-1(n)~~ *IC 6-1.1-15-1.2(j)* that were:

- (A) resolved in favor of the taxpayer;
- (B) resolved in favor of the assessor; or
- (C) resolved in some other manner.

The report may not include any confidential information.

(d) A multiple county PTABOA shall submit a separate report under this section for each county participating in the multiple county PTABOA. A report filed under this subsection for a county participating in a multiple county PTABOA must provide information on the notices for review that originated within the county."

Page 29, delete lines 1 through 15.

Page 31, line 25, delete "defense of a deduction described in IC 6-1.1-15-1.1(f) in" and insert "**expenses related to an appeal under IC 6-1.1-15.**"

Page 31, delete line 26.

Renumber all SECTIONS consecutively.

(Reference is to HB 1056 as printed January 18, 2019.)

and when so amended that said bill do pass.

Committee Vote: Yeas 12, Nays 0.

HOLDMAN, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Corrections and Criminal Law, to which was referred Engrossed House Bill 1080, 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.

Committee Vote: Yeas 7, Nays 1.

M. YOUNG, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred Engrossed House Bill 1236, has had the same under consideration and begs

leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 4, line 28, delete "drivers" and insert "**driver's**".

Page 5, line 28, delete "trail, bicycle path," and insert "**bicycle path**".

Page 5, line 29, delete "trail, bicycle path," and insert "**bicycle path**".

(Reference is to HB 1236 as printed February 1, 2019.)
and when so amended that said bill do pass.
Committee Vote: Yeas 8, Nays 0.

CRIDER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Veterans Affairs and The Military, to which was referred Engrossed House Bill 1257, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 4-21.5-2-4, AS AMENDED BY P.L.219-2007, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) This article does not apply to any of the following agencies:

- (1) The governor.
- (2) The state board of accounts.
- (3) The state educational institutions.
- (4) The department of workforce development.
- (5) The unemployment insurance review board of the department of workforce development.
- (6) The worker's compensation board of Indiana.
- (7) The military officers or boards.
- (8) The Indiana utility regulatory commission.
- (9) The department of state revenue (excluding an agency action related to the licensure of private employment agencies).
- (10) The department of local government finance.
- (11) The Indiana board of tax review.

(12) The Indiana department of veterans' affairs.

(13) The Indiana veterans' affairs commission.

(b) This article does not apply to action related to railroad rate and tariff regulation by the Indiana department of transportation."

Page 3, after line 13, begin a new paragraph and insert:

"SECTION 5. [EFFECTIVE JULY 1, 2019] **(a) The Indiana veterans' affairs commission shall amend 915 IAC 3-7-1 to eliminate the requirement that the notice provided to an applicant of the denial of the applicant's request for short term financial assistance be provided to the applicant in a manner consistent with IC 4-21.5.**

(b) 915 IAC 3-7-2(b) is void. The publisher of the Indiana Administrative Code and Indiana Register shall remove this subsection from the Indiana Administrative Code.

(c) This SECTION expires July 1, 2020.

SECTION 6. **An emergency is declared for this act.**
Re-number all SECTIONS consecutively.

(Reference is to HB 1257 as printed February 19, 2019.)
and when so amended that said bill do pass.
Committee Vote: Yeas 8, Nays 0.

TOMES, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Veterans Affairs and The Military, to which was referred Engrossed House Bill 1268, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 2, between lines 14 and 15, begin a new paragraph and insert:

"(d) The application for a driver's license or permit under this chapter must indicate that an applicant has the option whether or not to answer the questions set forth in subsection (a)."

Page 4, between lines 11 and 12, begin a new paragraph and insert:

"(i) The application for an identification card to be issued under this chapter must indicate that an applicant has the option whether or not to answer the questions set forth in subsection (a)."

(Reference is to HB 1268 as printed January 25, 2019.)
and when so amended that said bill do pass.
Committee Vote: Yeas 8, Nays 0.

TOMES, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred Engrossed House Bill 1280, 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.

Committee Vote: Yeas 8, Nays 0.

CRIDER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred Engrossed House Bill 1342, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 6, after "CODE AS" insert "A".

Page 1, line 10, delete "that" and insert "**who**".

Page 1, line 14, delete "instruction.)" and insert "**instruction**".

Page 3, line 37, delete "that" and insert "**who**".

Page 4, line 3, delete "that" and insert "**who**".

(Reference is to HB 1342 as printed February 8, 2019.)
and when so amended that said bill do pass.
Committee Vote: Yeas 7, Nays 0.

CRIDER, Chair

Report adopted.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1345, 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.

Committee Vote: Yeas 12, Nays 0.

HOLDMAN, Chair

Report adopted.

SENATE MOTION

Madam President: I move that the following resolution be adopted:

HCR 27 Senator Jon Ford
 Congratulating Staunton Elementary School as a
 2018 Blue Ribbon School Award Recipient.

BRAY

Motion prevailed.

RESOLUTIONS ON FIRST READING

House Concurrent Resolution 27

House Concurrent Resolution 27, sponsored by Senator Jon Ford:

A CONCURRENT RESOLUTION congratulating Staunton Elementary School as a 2018 Blue Ribbon School Award recipient.

Whereas, Staunton Elementary School is a small rural school located in Clay County, Indiana, with a student population of approximately 325;

Whereas, Staunton Elementary is one of seven elementary schools that make up the Clay Community Schools district, and supports a student population in which 53 percent of all students qualify for free and reduced lunches;

Whereas, Staunton Elementary has been named a Four Star School multiple times by the Indiana Department of Education for its commitment to excellence and student success;

Whereas, Staunton Elementary has consistently received an "A" rating according to the Indiana Department of Education for exceeding state based performance targets that focus on the areas of English/Language Arts and Math;

Whereas, The U.S. Department of Education has operated the National Blue Ribbon Schools Program since 1982, and recognizes public and private elementary, middle, and high schools based on their overall academic excellence or their progress in closing achievement gaps among student subgroups; and

Whereas, Staunton Elementary received the 2018 National Blue Ribbon School Award and was one of the 349 schools

chosen for the distinction, placing the school among the top 0.3 percent of all schools in the nation: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana, the Senate concurring:

SECTION 1. That the Indiana General Assembly congratulates Staunton Elementary School as a recipient of the 2018 National Blue Ribbon School Award.

SECTION 2. That the Principal Clerk of the Indiana House of Representatives transmit copies of this resolution to Staunton Elementary School Principal Mrs. Sheryl A. Jordan.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution.

Senate Concurrent Resolution 44

Senate Concurrent Resolution 44, introduced by Senator Houchin:

A CONCURRENT RESOLUTION congratulating John Harkness on being named the 2018 Rural Teacher of the Year.

Whereas, John Harkness, a math and science teacher at West Washington High School in Campbellsburg, Indiana, was named the 2018 Rural Teacher of the Year by the Indiana Small and Rural Schools Association;

Whereas, A graduate of Indiana University Southeast with B.S. and M.S. degrees, John has been teaching since 2003, instructing students in courses such as Integrated Chemistry and Physics, AP Physics, Precalculus, Trigonometry, and Calculus;

Whereas, Before John received his teaching license, he worked as an interpreter for the deaf for the state of Indiana, as a receiving supervisor at Kimball Piano, and served as a preacher at local churches, and each of these experiences led him to realize he could make the greatest impact working with young people;

Whereas, The Indiana Rural Teacher of the Year Award is awarded by the Indiana Small and Rural Schools Association, and is given to current teachers who collaborate with the rural community to provide lifelong opportunities, lead in the educational community, and leave a lasting impact on their students; and

Whereas, As winner of the Rural Teacher of the Year award, John represented Indiana in the selection process and was a finalist for the 2018 National Rural Education Association National Rural Teacher of the Year: Therefore,

Be it resolved by the Senate of the General Assembly of the State of Indiana, the House of Representatives concurring:

SECTION 1. That the Indiana General Assembly congratulates John Harkness on being named the 2018 Rural Teacher of the Year and for his continued dedication to young Hoosiers.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this Resolution to John Harkness.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution. House sponsor: Representative Davisson.

House Concurrent Resolution 30

House Concurrent Resolution 30, sponsored by Senator Breaux:

A CONCURRENT RESOLUTION to congratulate the delegates to the 2019 Indiana YMCA Youth and Government Model Government Conference.

Whereas, The Indiana YMCA Youth and Government program is a yearlong experiential learning civic engagement program that uses mock government as a vehicle for teaching Hoosier students in grades 7 through 12 about democracy and Indiana state government;

Whereas, Participants in the YMCA Youth and Government program spend part of each academic year meeting in local delegations to discuss, debate, and propose legislation on issues that affect Indiana citizens;

Whereas, The work of youth delegates culminates in the annual Model Government Conference, which is the state's most comprehensive mock government event, consisting of a Youth General Assembly, an Executive Program, a Model Supreme Court, and an introductory program designed for middle school students;

Whereas, Youth delegations from the Decatur County Family YMCA, the Hobart Family YMCA, the YMCA of Greater Indianapolis, the YMCA of Greater Fort Wayne, and the YMCA of Southwestern Indiana convened on February 22-24, 2019, at the Statehouse for the 2019 Model Government Conference;

Whereas, The three-day conference allowed delegates to introduce legislation, hold committee hearings, debate legislation on the floor of the House and Senate, and argue cases before the Model Supreme Court;

Whereas, Delegates elected the following statewide officeholders during the February conference: Youth Governor Leslie Martin (Evansville); Lt. Governor Matthew Brunton (Newburgh); Secretary of State Eric Bonar (Zionsville); Chief Justice Giionnia Stockdale (Indianapolis); Senate President Pro Tempore Alex Kuykendall (Newburgh); Speaker of the House Donovan Ruiz (Hobart); and House Speaker Pro Tempore Ashley Godoy (Fort Wayne);

Whereas, Participation in the YMCA Youth and Government program allows students to develop a greater understanding of the executive, judicial, and legislative branches of Indiana state government; and

Whereas, The YMCA Youth and Government program encourages young Hoosiers to participate in a democratic system of government and teaches them how to enact change in the world around them: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana, the Senate concurring:

SECTION 1. That the Indiana General Assembly congratulates the delegates to the 2019 Indiana YMCA Youth and Government Model Government Conference.

SECTION 2. That the Principal Clerk of the House of Representatives transmit copies of this resolution to the statewide officeholders elected during the 2019 Model Government Conference.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution.

House Concurrent Resolution 32

House Concurrent Resolution 32, sponsored by Senator Tallian:

A CONCURRENT RESOLUTION recognizing Indiana Dunes National Park.

Whereas, The unique biological diversity and geographical features along Lake Michigan's shoreline have grabbed the attention of local residents and visitors for generations;

Whereas, Stephen Mather, the first director of the National Park Service, recommended that the area become a national park in 1916;

Whereas, The Indiana General Assembly designated the Indiana Dunes State Park in 1926 to preserve a portion of Indiana's Lake Michigan shoreline, as well as sand dunes, wetlands, and other natural resources for all Hoosiers and visitors;

Whereas, Congress designated the Indiana Dunes National Lakeshore in 1966 to preserve more than 15,000 acres of land for public access and recreation, including 15 miles of shoreline and beaches;

Whereas, Congress redesignated the national lakeshore as Indiana Dunes National Park in 2019, making it the 61st national park and Indiana's first national park;

Whereas, The Indiana Dunes parks represent the most visited attraction in the state, drawing more than 3.5 million annual visitors, 80 percent of whom visit from outside Indiana;

Whereas, Indiana Dunes joins an elite group of parks in the nation and ranks seventh in visitation when compared to other national parks, following Yellowstone National Park and receiving more visitors than either Glacier or Grand Teton national parks;

Whereas, The Indiana Dunes National and State Parks serve as the cornerstone of a regional tourism economy, creating more than \$111 million annually in state and local revenue, supporting 5,500 jobs, and generating more than \$475 million in economic impact;

Whereas, American novelist and environmentalist Wallace Stegner wrote in 1983, "National parks are the best idea we ever had. Absolutely American, absolutely democratic, they reflect us at our best rather than our worst."; and

Whereas, The Indiana Dunes National Park provides citizens, and the world, an opportunity to learn and explore: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana, the Senate concurring:

SECTION 1. That the Indiana General Assembly recognizes Indiana Dunes National Park as Indiana's first national park.

SECTION 2. That the Principal Clerk of the House of Representatives transmit copies of this resolution to Representative Lisa Beck for distribution to the members of the Northwest Indiana Delegation, and to Mr. Paul Labovitz, superintendent of the Indiana Dunes National Park.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution.

MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed House Concurrent Resolutions 30 and 32 and the same are herewith transmitted for further action.

M. CAROLINE SPOTTS
Principal Clerk of the House

MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed, with amendments, Engrossed Senate Bills 22 and 80 and the same are herewith returned to the Senate for concurrence.

M. CAROLINE SPOTTS
Principal Clerk of the House

MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the

Senate that the House has passed, without amendments, Engrossed Senate Bills 208 and 231 and the same are herewith returned to the Senate.

M. CAROLINE SPOTTS
Principal Clerk of the House

MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed Senate Concurrent Resolution 19 and the same is herewith returned to the Senate.

M. CAROLINE SPOTTS
Principal Clerk of the House

ENGROSSED HOUSE BILLS
ON THIRD READING

Engrossed House Bill 1173

Senator Alting called up Engrossed House Bill 1173 for third reading:

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

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 261: yeas 47, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Chair instructed the Secretary to inform the House of the passage of the bill.

Engrossed House Bill 1187

Senator M. Young called up Engrossed House Bill 1187 for third reading:

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

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 262: yeas 47, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Chair instructed the Secretary to inform the House of the passage of the bill.

SENATE MOTION

Madam President: I move that Senators Alting, Bassler, Becker, Bohacek, Boots, Bray, Breaux, L. Brown, Buchanan, Buck, Busch, Charbonneau, Crane, Crider, Doriot, J.D. Ford, Jon Ford, Freeman, Garten, Gaskill, Glick, Grooms, Head, Holdman, Houchin, Koch, Kruse, Lanane, Leising, Melton, Merritt, Messmer, Mishler, Mrvan, Niemeyer, Niezgodski, Perfect, Raatz, Lonnie M. Randolph, Rogers, Ruckelshaus, Sandlin, Spartz, Stoops, G. Taylor, Tomes, Walker, M. Young and Zay be added as cosponsors of House Concurrent Resolution 32.

TALLIAN

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Holdman be added as second sponsor and Senator Tallian be added as third sponsor of Engrossed House Bill 1001.

MISHLER

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Zay be added as third sponsor of Engrossed House Bill 1059.

BOOTS

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator M. Young be added as third sponsor of Engrossed House Bill 1065.

KOCH

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Zay be added as cosponsor of Engrossed House Bill 1078.

M. YOUNG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Lonnie M. Randolph be added as cosponsor of Engrossed House Bill 1087.

BOHACEK

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Lonnie M. Randolph be added as cosponsor of Engrossed House Bill 1123.

HEAD

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Zay be added as cosponsor of Engrossed House Bill 1257.

TOMES

Motion prevailed.

SENATE MOTION

Madam President: I move that Senators Crane and Jon Ford be added as cosponsors of Engrossed House Bill 1432.

M. YOUNG

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Houchin be added as second sponsor of Engrossed House Bill 1517.

ALTING

Motion prevailed.

SENATE MOTION

Madam President: I move we adjourn until 9:00 a.m., Thursday, March 14, 2019.

BRAY

Motion prevailed.

The Senate adjourned at 2:33 p.m.

JENNIFER L. MERTZ
Secretary of the Senate

SUZANNE CROUCH
President of the Senate