

Subject Modifying Service Requirements for Petitions Challenging Property Assessments

Authors Agbaje and Scott

Analyst Justin Cope

Date February 6, 2023

Overview

Property owners who want to challenge the assessment of their property or its taxation in court must serve and file a petition.

This bill modifies the requirements for service of the petition by reducing both how many copies of the petition and how many county officials must be served. It requires personal service of the petition on the county auditor but also allows the county auditor to waive personal service in favor of alternative service methods. The bill requires the county auditor both to relay copies of the petition to the county assessor, county treasurer, and county attorney and to send a list of petitioned properties to the school board of the school district containing the properties.

Summary

Section	Description
---------	-------------

- | | |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <p>Determination of validity.</p> <p>Requires that a petition challenging the validity of an assessment be served personally on the county auditor and allows the auditor to waive personal service in multiple ways. Removes requirements for additional copies to be served on other county officials. Requires the county auditor to provide copies of the petition to the county assessor, treasurer, and attorney and to send a list of petitioned properties to the school board of the district containing the properties. Reduces the numbers of copies of the petition and proofs of service that must be filed with the district court.</p> |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|