

IC 33-26-7

Chapter 7. Representation by Attorney General

IC 33-26-7-1

Representation of local officials by private attorney; attorney general approval

Sec. 1. Subject to IC 4-6-2-11, IC 4-6-5-3, and the written approval of the attorney general, a township assessor, a county assessor, a county auditor, a member of a county property tax assessment board of appeals, or a county property tax assessment board of appeals that:

(1) made an original determination that is the subject of a judicial proceeding in the tax court; and

(2) is a defendant in a judicial proceeding in the tax court;

may elect to be represented in the judicial proceeding by an attorney selected and paid by the defendant, the township, or the county.

As added by P.L.98-2004, SEC.5. Amended by P.L.154-2006, SEC.70.

IC 33-26-7-2

Discovery

Sec. 2. Notwithstanding representation by the office of the attorney general, the duty of discovery is on the parties to the judicial proceeding.

As added by P.L.98-2004, SEC.5.

IC 33-26-7-3

Discovery; production of documents from administrative law judge

Sec. 3. Discovery conducted under section 2 of this chapter is limited to production of documents from the administrative law judge presiding over the review under IC 6-1.1-15-3. The administrative law judge may not be summoned to testify before the tax court unless verified proof is offered to the tax court that the impartiality of the administrative law judge was compromised concerning the review.

As added by P.L.98-2004, SEC.5.

IC 33-26-7-4

Relief

Sec. 4. A township assessor, a county assessor, a county auditor, a member of a county property tax assessment board of appeals, or a county property tax assessment board of appeals:

(1) may seek relief from the tax court to establish that the Indiana board of tax review rendered a decision that was:

(A) an abuse of discretion;

(B) arbitrary and capricious;

(C) contrary to substantial or reliable evidence; or

(D) contrary to law; and

(2) may not be represented by the office of the attorney general in an action initiated under subdivision (1).

As added by P.L.98-2004, SEC.5.