

## Publications

### *The Evaluator – (Q2 2025)*

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#### Related Services

Property Tax Management  
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**AUTHORED ARTICLE** | 6.2025

### Updates to Indiana's Business Personal Property Tax: Senate Bill 1 (SB 1)

In the last legislative session, the Indiana General Assembly introduced and passed significant changes to Indiana's business personal property tax regime. The changes in Indiana's SB 1, along with subsequent amendments from House Enrolled Act 1427, aim to reduce businesses' tax burdens and encourage investment in new equipment.

### Michigan Supreme Court Set to Tackle the Definition of "Additions" for Real Property Tax Cap

The Michigan Supreme Court accepted an appeal of the First District Court of Appeals' decision in *Knier, Powers, Martin, & Smith, LLC v. City of Bay City*, promising further clarity on the definition of "additions" in the context of Michigan's property tax regime.

### County Property Appraiser Goes on the Offensive; Sues Disney over Assessment of Disney Springs Hotel

Orange County Property Appraiser Amy Mercado has filed a lawsuit against Disney over a property tax dispute involving the Hilton Doubletree hotel near Disney Springs. The conflict centers on the Orange County Value Adjustment Board's (VAB) decision to reduce the hotel's assessed value for 2024 from \$30.3 million to \$26.3 million—a \$4 million drop.

### Industry Spotlight: Data Centers

*Data Centers: Key Trends and Insights for Owners and Occupants*

Data centers are critical infrastructure in today's world, but they present unique and significant challenges for property tax valuation. Many jurisdictions have provided property tax incentives or abatements for newly built facilities, but will this trend continue?

## Valuation Deadlines Quickly Approaching Across the U.S.

Taxpayers seeking to contest real property tax values established by assessing jurisdictions across the country often have a short window of opportunity to contest their new valuation. The below map highlights some upcoming deadlines across the U.S. Click on the map to enlarge the image.

