

January 28, 1998

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## HOUSE BILL No. 1002

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DIGEST OF HB 1002 (Updated January 27, 1998 11:47 am - DI 94)

**Citations Affected:** IC 6-1.1; noncode.

**Synopsis:** Excess property tax payment refund. Requires a county to notify a taxpayer by mail, at the taxpayer's last known address, that the taxpayer overpaid the taxpayer's taxes before the excess tax payment may be transferred to the county general fund. Strikes a reference specifying that reasonable proof, for the purposes of obtaining a refund of a property tax overpayment, may in part include a receipt from the payment of property taxes.

**Effective:** July 1, 1998.

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**GiaQuinta**

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January 6, 1998, read first time and referred to Committee on Local Government.  
January 27, 1998, amended, reported — Do Pass.

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HB 1002—LS 6065/DI 94



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January 28, 1998

Second Regular Session 110th General Assembly (1998)

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 1997 General Assembly.

## HOUSE BILL No. 1002

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

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

1 SECTION 1. IC 6-1.1-26-6 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 1998]: Sec. 6. (a) Notwithstanding  
3 the other provisions of this chapter, each county treasurer shall place  
4 the portion of a tax or special assessment payment which exceeds the  
5 amount actually due, as shown by the tax duplicate or special  
6 assessment records, in a special fund to be known as the "surplus tax  
7 fund". Amounts placed in the fund shall first be applied to the  
8 taxpayer's delinquent taxes in the manner provided in IC 6-1.1-23-5(b).  
9 The taxpayer may then file a verified claim for money remaining in the  
10 surplus tax fund. The county treasurer or county auditor shall require  
11 reasonable proof of payment by the person making the claim. ~~which~~  
12 ~~may include, in part, evidence of payment specified in IC 6-1.1-22-12.~~  
13 If the claim is approved by the county auditor and the county treasurer,  
14 the county auditor shall issue a warrant to the taxpayer for the amount  
15 due the taxpayer.

16 (b) ~~At~~ **Not less frequently than** at the time of each semiannual  
17 settlement, the county treasurer shall prepare a ~~schedule~~ **duplicate**

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1 **schedules** of all excess payments received. The ~~schedule~~ **schedules**  
 2 shall contain the name of the payor on the tax duplicate, the amount  
 3 of excess paid, and the taxing district. The county treasurer shall  
 4 deliver **one (1) copy** of the schedule to the county auditor. **Within**  
 5 **fifteen (15) days after receiving the schedule, the county auditor**  
 6 **shall review the schedule, and if the county auditor concurs with**  
 7 **the schedule, the county auditor shall notify the county treasurer**  
 8 **that the notice required under subsection (d) may be sent.** The  
 9 county auditor shall preserve the schedule, and if a refund is  
 10 subsequently made, he shall note on the schedule **and notify the**  
 11 **county treasurer of** the date and amount of the refund. In addition,  
 12 when money is transferred from the surplus tax fund to the county  
 13 general fund under subsection (c), ~~of this section,~~ the county auditor  
 14 shall note the date and amount of the transfer on the schedule.

15 (c) If an excess payment is not claimed within the three (3) year  
 16 period after November 10 of the year in which the payment was made  
 17 **and the county treasurer has given the written notice required**  
 18 **under subsection (d),** the county auditor shall transfer the excess from  
 19 the surplus tax fund into the general fund of the county. **If the county**  
 20 **treasurer has given written notice concerning the excess under**  
 21 **subsection (d),** the excess may not be refunded under subsection (a)  
 22 after the expiration of that three (3) year time period.

23 (d) **This subsection applies only if the amount of an excess**  
 24 **payment is more than five dollars (\$5) and exceeds the amount**  
 25 **applied under subsection (a) to property taxes that are delinquent**  
 26 **at the time that the excess payment is transferred to the surplus tax**  
 27 **fund. Not later than forty-five (45) days after receiving the**  
 28 **notification from the county auditor under subsection (b), the**  
 29 **county treasurer shall give the taxpayer who made the excess**  
 30 **payment written notice that the taxpayer may be entitled to a**  
 31 **refund. The notice shall be mailed to the last known address of the**  
 32 **taxpayer as listed on the tax duplicate or the most current record**  
 33 **of the county treasurer. The notice must contain at least the**  
 34 **following information:**

- 35 (1) **A statement that the taxpayer may be entitled to a refund**  
 36 **because the taxpayer made an excess payment.**
- 37 (2) **The amount of the refund.**
- 38 (3) **Instructions on how to claim the refund.**
- 39 (4) **The date before which the refund must be claimed under**  
 40 **subsection (c).**
- 41 (5) **An explanation that the amount of the refund will be**  
 42 **reduced by any amount applied to property taxes that are**



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1           **delinquent.**  
2           SECTION 2. [EFFECTIVE JULY 1, 1998] IC 6-1.1-26-6, as  
3           **amended by this act, applies only to excess payments transferred**  
4           **to a surplus tax fund after June 30, 1998.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred House Bill 1002, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 24, delete "one dollar (\$1)" and insert "**five dollars (\$5)**".

and when so amended that said bill do pass.

(Reference is to House Bill 1002 as introduced.)

STEVENSON, Chair

Committee Vote: yeas 8, nays 0.

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