

---

---

# SENATE BILL No. 243

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-20.9-3.

**Synopsis:** Homestead credit for surviving spouse. Provides that the surviving spouse of an individual who filed a certified statement to claim the homestead credit is not required to file a new certified statement if the property: (1) qualified for a homestead credit during the prior year; (2) continues to meet the use requirements of the homestead credit law; and (3) is solely owned by the surviving spouse. Provides that a homestead credit for property tax payable in 1998, that was revoked upon the death of a spouse, is reinstated, if the property: (1) qualified for a homestead credit during the year of the death of the  
(Continued next page)

**Effective:** Upon passage.

---

---

Wheeler

---

---

January 7, 1998, read first time and referred to Committee on Finance.

---

---

C  
O  
P  
Y



Digest Continued

spouse; (2) continues to meet the use requirements of the homestead credit law; and (3) is solely owned by the surviving spouse. Requires the county treasurer to prepare a supplemental property tax statement for each surviving spouse entitled to reinstated homestead credit if the property tax statement cannot be changed to reflect the credit. Provides that the supplementary statement must contain: (1) notice of the reinstatement of the credit; (2) notice of the amount of the credit; (3) a statement of November property taxes due and payable after the subtraction of the credit; and (4) instructions that the supplementary statement replaces any previous property tax statement for November property taxes due and payable.

C  
o  
p  
y



Introduced

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.

C  
O  
P  
Y

## SENATE BILL No. 243

---

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 6-1.1-20.9-3 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) An individual  
3 who desires to claim the credit provided by section 2 of this chapter  
4 must file a certified statement in duplicate, on forms prescribed by the  
5 state board of tax commissioners, with the auditor of the county in  
6 which the homestead is located. The statement shall include the parcel  
7 number or key number of the real estate and the name of the city, town,  
8 or township in which the real estate is located. The statement must be  
9 filed during the twelve (12) months before May 11 of the year prior to  
10 the first year for which the person wishes to obtain the credit for the  
11 homestead. The statement applies for that first year and any succeeding  
12 year for which the credit is allowed.

13 (b) The certified statement referred to in subsection (a) shall contain  
14 the name of any other county and township in which the individual  
15 owns or is buying real property.

1998

IN 243—LS 7055/DI 94+



1 (c) If an individual who is receiving the credit provided by this  
 2 chapter changes the use of his real property, so that part or all of that  
 3 real property no longer qualifies for the homestead credit provided by  
 4 this chapter, the individual must file a certified statement with the  
 5 auditor of the county, notifying the auditor of the change of use within  
 6 sixty (60) days after the date of that change. An individual who  
 7 changes the use of his real property and fails to file the statement  
 8 required by this subsection is liable for the amount of the credit he was  
 9 allowed under this chapter for that real property.

10 (d) **The surviving spouse of an individual who filed a certified**  
 11 **statement under this section is not required to file a new certified**  
 12 **statement for credit under this chapter if the real property for**  
 13 **which the certified statement was filed:**

14 (1) **qualified for a credit under this chapter during the prior**  
 15 **year;**

16 (2) **continues to meet the use requirements of this chapter;**  
 17 **and**

18 (3) **is solely owned by the surviving spouse.**

19 SECTION 2. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-20.9-3,  
 20 as amended by this act, applies to property taxes first due and  
 21 payable after December 31, 1997.

22 (b) A property tax credit that was revoked as the result of the  
 23 death of a spouse is reinstated for property taxes first due and  
 24 payable after December 31, 1997, if the real property for which the  
 25 certified statement was filed:

26 (1) **qualified for a credit under IC 6-1.1-20.9 during the year**  
 27 **of the death of the spouse;**

28 (2) **continues to meet the use requirements of this chapter;**  
 29 **and**

30 (3) **is solely owned by the surviving spouse.**

31 (c) **If the county treasurer is unable to change the property tax**  
 32 **statement for property taxes payable during 1998 to reflect the**  
 33 **reinstatement of the credit required by this SECTION, the county**  
 34 **treasurer shall prepare for each surviving spouse that is entitled to**  
 35 **reinstated credit under this SECTION, a supplemental November**  
 36 **property tax statement that contains the following:**

37 (1) **A statement that the credit under IC 6-1.1-20.9 is**  
 38 **reinstated.**

39 (2) **The amount of credit the taxpayer is entitled to receive.**

40 (3) **The November property taxes due and payable after the**  
 41 **subtraction of the credit.**

42 (4) **Instructions explaining that the supplemental property tax**

C  
O  
P  
Y



1            **statement replaces any previous statement of property taxes**  
2            **due and payable.**  
3            **SECTION 3. An emergency is declared for this act.**

C  
o  
p  
y

