

SENATE BILL No. 266

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-36.5; IC 6-1.1-12-37.

Synopsis: Property tax deduction for mobile homes. Provides that the owner of a mobile home that is not assessed as real property is entitled to a standard deduction from the mobile home's assessed value if the owner resides in the mobile home. Provides that the amount of the deduction is equal to the lesser of: (1) one-half of the assessed value of the mobile home; or (2) \$1,500. Makes a conforming amendment that will become effective in 2001, when the definition of assessed value will change from 33 1/3% of true tax value to 100% of true tax value.

Effective: January 1, 1999; March 1, 2001.

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

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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.

SENATE BILL No. 266

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 6-1.1-12-36.5 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 1999]: **Sec. 36.5. (a) Each year a person**
4 **who owns a mobile home (as defined in IC 6-1.1-7-1) that is not**
5 **assessed as real property is entitled to the standard deduction**
6 **provided by section 37 of this chapter if the person resides in the**
7 **mobile home.**

8 (b) To receive the deduction for a mobile home that is not
9 assessed as real property, the person must file a certified statement
10 with the county auditor after January 14 and before April 1 of the
11 first year for which the person desires to obtain the deduction. The
12 certified statement applies to the first year and any year following
13 the first year for which the deduction is allowed. If the mobile
14 home no longer qualifies for the deduction under this section, the
15 person must file a certified statement with the county auditor
16 notifying the county auditor that the mobile home no longer
17 qualifies for the deduction. A person who fails to file the certified



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1 statement is liable for the property taxes that would have been
2 owed if the deduction under this section had not been made.

3 (c) The auditor of the county shall record and make the
4 deduction for the person qualifying for the deduction. The county
5 auditor shall determine the amount of the deduction after making
6 all other deductions to which the person is entitled under this
7 article.

8 (d) Except as provided under section 9 of this chapter, the total
9 amount of the deduction that a person may receive under this
10 section for a mobile home that is not assessed as real property is
11 the lesser of one-half (1/2) of the assessed value of the mobile home
12 or one thousand five hundred dollars (\$1,500).

13 (e) A person who has sold a mobile home not assessed as real
14 property to another person under a contract that provides that the
15 contract buyer is to pay the property taxes on the mobile home
16 may not claim the deduction provided under this section with
17 respect to that mobile home.

18 (f) This section expires March 1, 2001.

19 SECTION 2. IC 6-1.1-12-37, AS AMENDED BY P.L.6-1997,
20 SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 MARCH 1, 2001]: Sec. 37. (a) Each year a person who is entitled to
22 receive the homestead credit provided under IC 6-1.1-20.9 for property
23 taxes payable in the following year is entitled to a standard deduction
24 from the assessed value of the real property that qualifies for the
25 homestead credit. **In addition, a person who owns a mobile home (as
26 defined in IC 6-1.1-7-1) that is not assessed as real property is
27 entitled to the deduction if the person resides in the mobile home.**

28 (b) **To receive the deduction for a mobile home that is not
29 assessed as real property, the person must file a certified statement
30 with the county auditor after January 14 and before April 1 of the
31 first year for which the person desires to obtain the deduction. The
32 certified statement applies to the first year and any year following
33 the first year for which the deduction is allowed. If the mobile
34 home no longer qualifies for the deduction under this section, the
35 person must file a certified statement with the county auditor
36 notifying the county auditor that the mobile home no longer
37 qualifies for the deduction. A person who fails to file the certified
38 statement is liable for the property taxes that would have been
39 owed if the deduction under this section had not been made.**

40 (c) The auditor of the county shall record and make the deduction
41 for the person qualifying for the deduction. **If the deduction is for a
42 mobile home that is not assessed as real property, the county**

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1 **auditor shall determine the amount of the deduction after making**
2 **all other deductions to which the person is entitled under this**
3 **article.**

4 ~~(b)~~ **(d)** The total amount of the deduction that a person may
5 receive under this section **for real property** for a particular year is the
6 lesser of:

7 (1) one-half (1/2) of the assessed value of the real property; or

8 (2) six thousand dollars (\$6,000).

9 **(e) Except as provided under section 9 of this chapter, the total**
10 **amount of the deduction that a person may receive under this**
11 **section for a mobile home that is not assessed as real property is**
12 **the lesser of one-half (1/2) of the assessed value of the mobile home**
13 **or four thousand five hundred dollars (\$4,500).**

14 ~~(e)~~ **(f)** A person who has sold real property **or a mobile home not**
15 **assessed as real property** to another person under a contract that
16 provides that the contract buyer is to pay the property taxes on the real
17 property **or mobile home** may not claim the deduction provided under
18 this section with respect to that real property **or mobile home.**

19 SECTION 3. [EFFECTIVE JANUARY 1, 1999] **IC 6-1.1-12-36.5,**
20 **as added by this act, applies to property taxes first due and payable**
21 **after December 31, 1998. IC 6-1.1-12-37, as amended by this act,**
22 **applies to property taxes first due and payable after December 31,**
23 **2000.**

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