



April 6, 1999

ENGROSSED SENATE BILL No. 217

DIGEST OF SB0217 (Updated March 30, 1999 4:34 pm - DI 58)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Homestead credit and certain assessed value deductions. Provides that in certain cases an individual owner remains eligible and does not have to file a new statement for certain assessed value deductions and the homestead credit even though other joint owners have been removed.

Effective: January 1, 1998 (retroactive).

Wyss, Simpson, Skillman, Wheeler

(HOUSE SPONSORS — GIA QUINTA, POND, LEUCK, KLINKER)

January 6, 1999, read first time and referred to Committee on Finance.
January 21, 1999, amended, reported favorably — Do Pass.
January 25, 1999, read second time, ordered engrossed. Engrossed.
January 26, 1999, read third time, passed. Yeas 48, nays 0.

HOUSE ACTION

March 3, 1999, read first time and referred to Committee on Ways and Means.
April 5, 1999, reported — Do Pass.

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ES 217—LS 6735/DI 92+



April 6, 1999

First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

ENGROSSED SENATE BILL No. 217

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 6-1.1-12-17.8 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]:
3 Sec. 17.8. (a) An individual who receives a deduction provided under
4 section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year
5 and who remains eligible for the deduction in the following year is not
6 required to file a statement to apply for the deduction in the following
7 year.
8 (b) An individual who receives a deduction provided under section
9 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who
10 becomes ineligible for the deduction in the following year shall notify
11 the auditor of the county in which the real property or mobile home for
12 which he claims the deduction is located of his ineligibility before May
13 10 of the year in which he becomes ineligible.
14 (c) The auditor of each county shall, in a particular year, apply a
15 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this
16 chapter to each individual who received the deduction in the preceding

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1 year unless the auditor determines that the individual is no longer
2 eligible for the deduction.

3 **(d) An individual who receives a deduction provided under**
4 **section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that**
5 **is jointly held with another owner in a particular year and remains**
6 **eligible for the deduction in the following year is not required to**
7 **file a statement to reapply for the deduction following the removal**
8 **of the joint owner if:**

9 **(1) the individual is the sole owner of the property following**
10 **the death of the individual's spouse;**

11 **(2) the individual is the sole owner of the property following**
12 **the death of a joint owner who was not the individual's**
13 **spouse; or**

14 **(3) the individual is awarded sole ownership of the property**
15 **in a divorce decree.**

16 SECTION 2. IC 6-1.1-20.9-3 IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]:

18 Sec. 3. (a) An individual who desires to claim the credit provided by
19 section 2 of this chapter must file a certified statement in duplicate, on
20 forms prescribed by the state board of tax commissioners, with the
21 auditor of the county in which the homestead is located. The statement
22 shall include the parcel number or key number of the real estate and the
23 name of the city, town, or township in which the real estate is located.
24 The statement must be filed during the twelve (12) months before May
25 11 of the year prior to the first year for which the person wishes to
26 obtain the credit for the homestead. The statement applies for that first
27 year and any succeeding year for which the credit is allowed.

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

31 (c) If an individual who is receiving the credit provided by this
32 chapter changes the use of his real property, so that part or all of that
33 real property no longer qualifies for the homestead credit provided by
34 this chapter, the individual must file a certified statement with the
35 auditor of the county, notifying the auditor of the change of use within
36 sixty (60) days after the date of that change. An individual who
37 changes the use of his real property and fails to file the statement
38 required by this subsection is liable for the amount of the credit he was
39 allowed under this chapter for that real property.

40 **(d) An individual who receives the credit provided by section 2**
41 **of this chapter for property that is jointly held with another owner**
42 **in a particular year and remains eligible for the credit in the**

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1 following year is not required to file a statement to reapply for the
 2 credit following the removal of the joint owner if:
 3 (1) the individual is the sole owner of the property following
 4 the death of the individual's spouse;
 5 (2) the individual is the sole owner of the property following
 6 the death of a joint owner who was not the individual's
 7 spouse; or
 8 (3) the individual is awarded sole ownership of property in a
 9 divorce decree.

10 SECTION 3. [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]
 11 (a) IC 6-1.1-12-17.8 and IC 6-1.1-20.9-3, both as amended by this
 12 act, apply to property taxes first due and payable after December
 13 31, 1997.

14 (b) An individual is entitled to a refund for the payment of
 15 property taxes attributable to the denial of an assessed value
 16 deduction listed in IC 6-1.1-12-17.8 or the denial of the homestead
 17 credit under IC 6-1.1-20.9 after the removal of a joint owner in a
 18 circumstance described in IC 6-1.1-17.8(d) or IC 6-1.1-20.9-3(d),
 19 both as amended by this act. Refunds issued under this SECTION
 20 may not include interest.

21 (c) This SECTION expires January 1, 2004.

22 SECTION 4. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred Senate Bill No. 217, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 7, delete "An individual who remains an owner of property that was".

Page 1, delete lines 8 through 11.

Page 2, between lines 5 and 6, begin a new paragraph and insert:

"(d) An individual who receives a deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse;**
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse; or**
- (3) the individual is awarded sole ownership of the property in a divorce decree."**

Page 2, line 17, delete "An".

Page 2, delete lines 18 through 22.

Page 2, between lines 34 and 35, begin a new paragraph and insert:

"(d) An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse;**
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse; or**
- (3) the individual is awarded sole ownership of property in a divorce decree."**

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Page 2, line 42, after "owner" insert "**in a circumstance described in IC 6-1.1-17.8(d) or IC 6-1.1-20.9-3(d), both as amended by this act**".

and when so amended that said bill do pass.

(Reference is to SB 217 as introduced.)

BORST, Chairperson

Committee Vote: Yeas 15, Nays 0.

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SENATE MOTION

Mr. President: I move that Senator Simpson be added as second author and Senators Skillman and Wheeler be added as coauthors of Senate Bill 217.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 217, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

BAUER, Chair

Committee Vote: yeas 24, nays 0.

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