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# HOUSE BILL No. 1186

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-12-17.8; IC 6-1.1-20.9-3.

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

**Effective:** January 1, 1998 (retroactive).

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January 11, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

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.

## HOUSE BILL No. 1186

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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. **An individual who remains an owner of property that was**  
8 **jointly held with another owner the preceding year is not required**  
9 **to file a statement to apply for the deduction in the following year**  
10 **even though a joint owner was removed.**

11 (b) An individual who receives a deduction provided under section  
12 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who  
13 becomes ineligible for the deduction in the following year shall notify  
14 the auditor of the county in which the real property or mobile home for  
15 which he claims the deduction is located of his ineligibility before May  
16 10 of the year in which he becomes ineligible.

17 (c) The auditor of each county shall, in a particular year, apply a



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1 deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this  
 2 chapter to each individual who received the deduction in the preceding  
 3 year unless the auditor determines that the individual is no longer  
 4 eligible for the deduction.

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

7 Sec. 3. (a) An individual who desires to claim the credit provided by  
 8 section 2 of this chapter must file a certified statement in duplicate, on  
 9 forms prescribed by the state board of tax commissioners, with the  
 10 auditor of the county in which the homestead is located. The statement  
 11 shall include the parcel number or key number of the real estate and the  
 12 name of the city, town, or township in which the real estate is located.  
 13 The statement must be filed during the twelve (12) months before May  
 14 11 of the year prior to the first year for which the person wishes to  
 15 obtain the credit for the homestead. The statement applies for that first  
 16 year and any succeeding year for which the credit is allowed. **An**  
 17 **individual who remains an owner of property that was jointly held**  
 18 **with another owner the preceding year is not required to file a**  
 19 **statement to apply for the credit in the following year even though**  
 20 **a joint owner was removed.**

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

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

33 SECTION 3. [EFFECTIVE JANUARY 1, 1998 (RETROACTIVE)]

34 **(a) IC 6-1.1-12-17.8 and IC 6-1.1-20.9-3, both as amended by this**  
 35 **act, are intended to be a clarification of the filing requirements and**  
 36 **not a substantive change in the requirements. These amendments**  
 37 **apply to property taxes first due and payable after December 31,**  
 38 **1997. If the only reason a property taxpayer did not receive the**  
 39 **benefits of IC 6-1.1-12-17.8 and IC 6-1.1-20.9-3, both as amended**  
 40 **by this act, in 1998 and 1999 was because of not refiling when a**  
 41 **joint owner was removed, the property taxpayer may claim a**  
 42 **refund of the additional property taxes paid by filing a claim for**



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1 a refund before January 1, 2000, with the auditor of the  
2 appropriate county.

3 (b) This SECTION expires January 1, 2004.

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

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