

HOUSE BILL No. 1224

DIGEST OF INTRODUCED BILL

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

Synopsis: Property tax deductions 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.

Effective: January 1, 2000; March 1, 2001.

Kuzman, Cheney

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.

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HOUSE BILL No. 1224



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 6-1.1-12-37 (CURRENT VERSION) IS
2 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,
3 2000]: Sec. 37. (a) Each year a person who is entitled to receive the
4 homestead credit provided under IC 6-1.1-20.9 for property taxes
5 payable in the following year is entitled to a standard deduction from
6 the assessed value of the real property that qualifies for the homestead
7 credit. The auditor of the county shall record and make the deduction for
8 the person qualifying for the deduction.

9 (b) **Each year a person who owns a mobile home (as defined in**
10 **IC 6-1.1-7-1) that is not assessed as real property is entitled to a**
11 **standard deduction if the person resides in the mobile home. To**
12 **receive the deduction for a mobile home that is not assessed as real**
13 **property, the person must file a certified statement with the county**
14 **auditor after January 14 and before April 1 of the first year for**
15 **which the person desires to obtain the deduction. The certified**
16 **statement applies to the first year and any year following the first**
17 **year for which the deduction is allowed. If the mobile home no**



1 **longer qualifies for the deduction under this section, the person**
 2 **must file a certified statement with the county auditor notifying the**
 3 **county auditor that the mobile home no longer qualifies for the**
 4 **deduction. A person who fails to file the certified statement is liable**
 5 **for the property taxes that would have been owed if the deduction**
 6 **under this section had not been made.**

7 ~~(b)~~ (c) The total amount of the deduction that a person may receive
 8 under this section **for real property** for a particular year is the lesser
 9 of:

- 10 (1) one-half (1/2) of the assessed value of the real property; or
 11 (2) ~~two thousand five hundred dollars (\$2,500) for 1989; two~~
 12 ~~thousand dollars (\$2,000). for 1990 and thereafter.~~

13 **(d) The total amount of the deduction that a person may receive**
 14 **under this section for a mobile home that is not assessed as real**
 15 **property is the lesser of:**

- 16 (1) **one-half (1/2) of the assessed value of the mobile home; or**
 17 (2) **one thousand five hundred dollars (\$1,500).**

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

23 SECTION 2. IC 6-1.1-12-37 (DELAYED VERSION) IS
 24 AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1,
 25 2001]: Sec. 37. (a) Each year a person who is entitled to receive the
 26 homestead credit provided under IC 6-1.1-20.9 for property taxes
 27 payable in the following year is entitled to a standard deduction from
 28 the assessed value of the real property that qualifies for the homestead
 29 credit. The auditor of the county shall record and make the deduction
 30 for the person qualifying for the deduction.

31 **(b) Each year a person who owns a mobile home (as defined in**
 32 **IC 6-1.1-7-1) that is not assessed as real property is entitled to a**
 33 **standard deduction if the person resides in the mobile home. To**
 34 **receive the deduction for a mobile home that is not assessed as real**
 35 **property, the person must file a certified statement with the county**
 36 **auditor after January 14 and before April 1 of the first year for**
 37 **which the person desires to obtain the deduction. The certified**
 38 **statement applies to the first year and any year following the first**
 39 **year for which the deduction is allowed. If the mobile home no**
 40 **longer qualifies for the deduction under this section, the person**
 41 **must file a certified statement with the county auditor notifying the**
 42 **county auditor that the mobile home no longer qualifies for the**



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1 **deduction. A person who fails to file the certified statement is liable**
2 **for the property taxes that would have been owed if the deduction**
3 **under this section had not been made.**

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

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

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

9 **(d) The total amount of the deduction that a person may receive**
10 **under this section for a mobile home that is not assessed as real**
11 **property is the lesser of:**

12 (1) **one-half (1/2) of the assessed value of the mobile home; or**

13 (2) **four thousand five hundred dollars (\$4,500).**

14 ~~(e)~~ (e) 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, 2000] **IC 6-1.1-12-37, as**
20 **amended by this act, applies to property taxes first due and**
21 **payable after December 31, 1999.**

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