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# SENATE BILL No. 152

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## DIGEST OF INTRODUCED BILL

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

**Synopsis:** Tax deduction for accessibility improvements. Establishes a property tax deduction for residential property features necessary to improve the accessibility of the property to a handicapped person.

**Effective:** July 1, 2003.

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### Miller

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January 7, 2003, read first time and referred to Committee on Finance.

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First Regular Session 113th General Assembly (2003)

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 2002 Regular or Special Session of the General Assembly.

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## SENATE BILL No. 152



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 6-1.1-12-11.5 IS ADDED TO THE INDIANA  
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2003]: **Sec. 11.5. (a) Except as provided in**  
4 **section 40.5 of this chapter, for an assessment date after December**  
5 **31, 2003, an individual is entitled to a deduction from the assessed**  
6 **value of real property, a mobile home not assessed as real**  
7 **property, or a manufactured home not assessed as real property**  
8 **that the individual owns or is buying under a contract if:**  
9 (1) **part of the assessed value is attributable to a feature**  
10 **necessary to improve the accessibility of the property to a**  
11 **handicapped person who is:**  
12 (A) **the individual;**  
13 (B) **the individual's spouse; or**  
14 (C) **a dependent of the individual;**  
15 (2) **the assessed value of the feature referred to in subdivision**  
16 **(1) is determinable from entries made with respect to the**  
17 **feature on the assessment records of the township assessor;**



1 and

2 (3) in the case of an individual who is buying the real  
3 property, mobile home, or manufactured home under a  
4 contract:

5 (A) the contract provides that the individual is to pay  
6 property taxes on the real property, mobile home, or  
7 manufactured home; and

8 (B) the contract or a memorandum of the contract is  
9 recorded in the county recorder's office.

10 (b) The amount of the deduction under this section is the  
11 amount of the assessed value attributable to the property feature  
12 referred to in subsection (a)(1).

13 (c) An individual filing a claim under this section must submit  
14 a written statement of a physician who is licensed by Indiana in the  
15 form and manner as the department prescribes by rule. The  
16 statement must certify that:

17 (1) the person referred to in subsection (a)(1) is handicapped;  
18 and

19 (2) the feature referred to in subsection (a)(1) is necessary to  
20 improve the accessibility of the property to the handicapped  
21 person.

22 SECTION 2. IC 6-1.1-12-12.5 IS ADDED TO THE INDIANA  
23 CODE AS A NEW SECTION TO READ AS FOLLOWS  
24 [EFFECTIVE JULY 1, 2003]: Sec. 12.5. (a) Except as provided in  
25 section 17.8 of this chapter, a person who desires to claim the  
26 deduction provided in section 11.5 of this chapter must file an  
27 application, on forms prescribed by the department of local  
28 government finance, with the auditor of the county in which the  
29 real property, mobile home not assessed as real property, or  
30 manufactured home not assessed as real property is located. With  
31 respect to real property, the application must be filed during the  
32 twelve (12) months before May 11 of each year for which the  
33 individual wishes to obtain the deduction. With respect to a mobile  
34 home that is not assessed as real property or a manufactured home  
35 that is not assessed as real property, the application must be filed  
36 during the twelve (12) months before March 2 of each year for  
37 which the individual wishes to obtain the deduction. The  
38 application may be filed in person or by mail. If mailed, the mailing  
39 must be postmarked on or before the last day for filing.

40 (b) If the individual is buying the real property, mobile home, or  
41 manufactured home on a contract that provides that the individual  
42 is to pay property taxes on the real property, mobile home, or

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1 **manufactured home, the application required by this section must**  
 2 **contain the record number and page where the contract or**  
 3 **memorandum of the contract is recorded.**

4 **(c) The township assessor shall verify the amount of assessed**  
 5 **value eligible for the deduction provided in section 11.5 of this**  
 6 **chapter.**

7 SECTION 3. IC 6-1.1-12-17.8, AS AMENDED BY P.L.291-2001,  
 8 SECTION 141, IS AMENDED TO READ AS FOLLOWS  
 9 [EFFECTIVE JULY 1, 2003]: Sec. 17.8. (a) An individual who  
 10 receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16,  
 11 or 17.4 of this chapter in a particular year and who remains eligible for  
 12 the deduction in the following year is not required to file a statement to  
 13 apply for the deduction in the following year. **Each year before**  
 14 **approving under this subsection a deduction under section 11.5 of**  
 15 **this chapter, the county auditor shall verify that no transfer of title**  
 16 **to the property has occurred that would result in application of a**  
 17 **deduction to the benefit of a grantee who does not qualify for the**  
 18 **deduction.**

19 (b) An individual who receives a deduction provided under section  
 20 1, 9, 11, **11.5**, 13, 14, 16, or 17.4 of this chapter in a particular year and  
 21 who becomes ineligible for the deduction in the following year shall  
 22 notify the auditor of the county in which the real property, mobile  
 23 home, or manufactured home for which he claims the deduction is  
 24 located of his ineligibility before May 10 of the year in which he  
 25 becomes ineligible.

26 (c) The auditor of each county shall, in a particular year, apply a  
 27 deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, or 17.4 of  
 28 this chapter to each individual who received the deduction in the  
 29 preceding year unless the auditor determines that the individual is no  
 30 longer eligible for the deduction.

31 (d) An individual who receives a deduction provided under section  
 32 1, 9, 11, **11.5**, 13, 14, 16, or 17.4 of this chapter for property that is  
 33 jointly held with another owner in a particular year and remains eligible  
 34 for the deduction in the following year is not required to file a  
 35 statement to reapply for the deduction following the removal of the  
 36 joint owner if:

- 37 (1) the individual is the sole owner of the property following the  
 38 death of the individual's spouse;  
 39 (2) the individual is the sole owner of the property following the  
 40 death of a joint owner who was not the individual's spouse; or  
 41 (3) the individual is awarded sole ownership of the property in a  
 42 divorce decree.



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