

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 71 be amended to read as follows:

1 Page 18, between lines 40 and 41, begin a new paragraph and insert:
2 "SECTION 31. IC 6-1.1-1-8.8 IS ADDED TO THE INDIANA
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2004]: **Sec. 8.8. "Mailing address" means an address to
5 which certified mail may be delivered. The term does not include
6 a post office box.**

7 SECTION 32. IC 6-1.1-5-4 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 4. (a) Except as
9 provided in section 9 of this chapter, the county auditor shall keep a
10 transfer book, arranged by townships, cities, and towns. In the transfer
11 book, ~~he~~ **the auditor** shall enter a description, for the purpose of
12 taxation, of land that is conveyed by deed or partition, the date of the
13 conveyance, the names of the parties, and the ~~post office mailing~~
14 address of the grantee.

15 (b) In addition, the auditor shall endorse on the deed or instrument
16 of conveyance the words "duly entered for taxation subject to final
17 acceptance for transfer", "not taxable", "has already been listed for
18 taxation", or "duly entered for taxation". The deed or instrument must
19 include on its face the ~~post office mailing~~ address of the grantee.

20 SECTION 33. IC 6-1.1-5.5-5, AS AMENDED BY P.L.90-2002,
21 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 JULY 1, 2004]: Sec. 5. The department of local government finance
23 shall prescribe a sales disclosure form for use under this chapter. The

1 form prescribed by the department of local government finance must
2 include at least the following information:

- 3 (1) The key number of the parcel (as defined in IC 6-1.1-1-8.5).
- 4 (2) Whether the entire parcel is being conveyed.
- 5 (3) The address of the property.
- 6 (4) The date of the execution of the form.
- 7 (5) The date the property was transferred.
- 8 (6) Whether the transfer includes an interest in land,
- 9 improvements, or both.
- 10 (7) Whether the transfer includes personal property.
- 11 (8) An estimate of any personal property included in the transfer.
- 12 (9) The name and **mailing** address of each transferor and
- 13 transferee.
- 14 (10) The mailing address to which the property tax bills or other
- 15 official correspondence should be sent.
- 16 (11) The ownership interest transferred.
- 17 (12) The classification of the property (as residential, commercial,
- 18 industrial, agricultural, vacant land, or other).
- 19 (13) The total price actually paid or required to be paid in
- 20 exchange for the conveyance, whether in terms of money,
- 21 property, a service, an agreement, or other consideration, but
- 22 excluding tax payments and payments for legal and other services
- 23 that are incidental to the conveyance.
- 24 (14) The terms of seller provided financing, such as interest rate,
- 25 points, type of loan, amount of loan, and amortization period, and
- 26 whether the borrower is personally liable for repayment of the
- 27 loan.
- 28 (15) Any family or business relationship existing between the
- 29 transferor and the transferee.
- 30 (16) Other information as required by the department of local
- 31 government finance to carry out this chapter.

32 SECTION 34. IC 6-1.1-12-20, AS AMENDED BY P.L.90-2002,
33 SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2004]: Sec. 20. (a) A property owner who desires to obtain the
35 deduction provided by section 18 of this chapter must file a certified
36 deduction application, on forms prescribed by the department of local
37 government finance, with the auditor of the county in which the
38 rehabilitated property is located. The application may be filed in person
39 or by mail. If mailed, the mailing must be postmarked on or before the
40 last day for filing. Except as provided in subsection (b), the application
41 must be filed before May 10 of the year in which the addition to
42 assessed value is made.

43 (b) If notice of the addition to assessed value for any year is not
44 given to the property owner before April 10 of that year, the application
45 required by this section may be filed not later than thirty (30) days after
46 the date such a notice is mailed to the property owner at the **mailing**

1 address shown on the records of the township assessor.

2 (c) The application required by this section shall contain the
3 following information:

- 4 (1) a description of the property for which a deduction is claimed
5 in sufficient detail to afford identification;
6 (2) statements of the ownership of the property;
7 (3) the assessed value of the improvements on the property before
8 rehabilitation;
9 (4) the number of dwelling units on the property;
10 (5) the number of dwelling units rehabilitated;
11 (6) the increase in assessed value resulting from the rehabilitation;
12 and
13 (7) the amount of deduction claimed.

14 (d) A deduction application filed under this section is applicable for
15 the year in which the increase in assessed value occurs and for the
16 immediately following four (4) years without any additional application
17 being filed.

18 (e) On verification of an application by the assessor of the township
19 in which the property is located, the county auditor shall make the
20 deduction.

21 SECTION 35. IC 6-1.1-12-24, AS AMENDED BY P.L.90-2002,
22 SECTION 113, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2004]: Sec. 24. (a) A property owner who desires to obtain the
24 deduction provided by section 22 of this chapter must file a certified
25 deduction application, on forms prescribed by the department of local
26 government finance, with the auditor of the county in which the
27 property is located. The application may be filed in person or by mail.
28 If mailed, the mailing must be postmarked on or before the last day for
29 filing. Except as provided in subsection (b), the application must be filed
30 before May 10 of the year in which the addition to assessed valuation
31 is made.

32 (b) If notice of the addition to assessed valuation for any year is not
33 given to the property owner before April 10 of that year, the application
34 required by this section may be filed not later than thirty (30) days after
35 the date such a notice is mailed to the property owner at the **mailing**
36 address shown on the records of the township assessor.

37 (c) The application required by this section shall contain the
38 following information:

- 39 (1) the name of the property owner;
40 (2) a description of the property for which a deduction is claimed
41 in sufficient detail to afford identification;
42 (3) the assessed value of the improvements on the property before
43 rehabilitation;
44 (4) the increase in the assessed value of improvements resulting
45 from the rehabilitation; and
46 (5) the amount of deduction claimed.

1 (d) A deduction application filed under this section is applicable for
 2 the year in which the addition to assessed value is made and in the
 3 immediate following four (4) years without any additional application
 4 being filed.

5 (e) On verification of the correctness of an application by the
 6 assessor of the township in which the property is located, the county
 7 auditor shall make the deduction.

8 SECTION 36. IC 6-1.1-12.1-5, AS AMENDED BY P.L.245-2003,
 9 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2004]: Sec. 5. (a) A property owner who desires to obtain the
 11 deduction provided by section 3 of this chapter must file a certified
 12 deduction application, on forms prescribed by the department of local
 13 government finance, with the auditor of the county in which the
 14 property is located. Except as otherwise provided in subsection (b) or
 15 (e), the deduction application must be filed before May 10 of the year
 16 in which the addition to assessed valuation is made.

17 (b) If notice of the addition to assessed valuation or new assessment
 18 for any year is not given to the property owner before April 10 of that
 19 year, the deduction application required by this section may be filed not
 20 later than thirty (30) days after the date such a notice is mailed to the
 21 property owner at the **mailing** address shown on the records of the
 22 township assessor.

23 (c) The deduction application required by this section must contain
 24 the following information:

25 (1) The name of the property owner.

26 (2) A description of the property for which a deduction is claimed
 27 in sufficient detail to afford identification.

28 (3) The assessed value of the improvements before rehabilitation.

29 (4) The increase in the assessed value of improvements resulting
 30 from the rehabilitation.

31 (5) The assessed value of the new structure in the case of
 32 redevelopment.

33 (6) The amount of the deduction claimed for the first year of the
 34 deduction.

35 (7) If the deduction application is for a deduction in a residentially
 36 distressed area, the assessed value of the improvement or new
 37 structure for which the deduction is claimed.

38 (d) A deduction application filed under subsection (a) or (b) is
 39 applicable for the year in which the addition to assessed value or
 40 assessment of a new structure is made and in the following years the
 41 deduction is allowed without any additional deduction application being
 42 filed. However, property owners who had an area designated an urban
 43 development area pursuant to a deduction application filed prior to
 44 January 1, 1979, are only entitled to a deduction for a five (5) year
 45 period. In addition, property owners who are entitled to a deduction
 46 under this chapter pursuant to a deduction application filed after

1 December 31, 1978, and before January 1, 1986, are entitled to a
2 deduction for a ten (10) year period.

3 (e) A property owner who desires to obtain the deduction provided
4 by section 3 of this chapter but who has failed to file a deduction
5 application within the dates prescribed in subsection (a) or (b) may file
6 a deduction application between March 1 and May 10 of a subsequent
7 year which shall be applicable for the year filed and the subsequent
8 years without any additional deduction application being filed for the
9 amounts of the deduction which would be applicable to such years
10 pursuant to section 4 of this chapter if such a deduction application had
11 been filed in accordance with subsection (a) or (b).

12 (f) Subject to subsection (i), the county auditor shall act as follows:

13 (1) If a determination about the number of years the deduction is
14 allowed has been made in the resolution adopted under section 2.5
15 of this chapter, the county auditor shall make the appropriate
16 deduction.

17 (2) If a determination about the number of years the deduction is
18 allowed has not been made in the resolution adopted under section
19 2.5 of this chapter, the county auditor shall send a copy of the
20 deduction application to the designating body. Upon receipt of the
21 resolution stating the number of years the deduction will be
22 allowed, the county auditor shall make the appropriate deduction.

23 (3) If the deduction application is for rehabilitation or
24 redevelopment in a residentially distressed area, the county auditor
25 shall make the appropriate deduction.

26 (g) The amount and period of the deduction provided for property
27 by section 3 of this chapter are not affected by a change in the
28 ownership of the property if the new owner of the property:

29 (1) continues to use the property in compliance with any
30 standards established under section 2(g) of this chapter; and

31 (2) files an application in the manner provided by subsection (e).

32 (h) The township assessor shall include a notice of the deadlines for
33 filing a deduction application under subsections (a) and (b) with each
34 notice to a property owner of an addition to assessed value or of a new
35 assessment.

36 (i) Before the county auditor acts under subsection (f), the county
37 auditor may request that the township assessor of the township in
38 which the property is located review the deduction application.

39 (j) A property owner may appeal the determination of the county
40 auditor under subsection (f) by filing a complaint in the office of the
41 clerk of the circuit or superior court not more than forty-five (45) days
42 after the county auditor gives the person notice of the determination.

43 SECTION 37. IC 6-1.1-12.1-5.1 IS AMENDED TO READ AS
44 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 5.1. (a) This subsection
45 applies to:

46 (1) all deductions under section 3 of this chapter for property

- 1 located in a residentially distressed area; and
 2 (2) any other deductions for which a statement of benefits was
 3 approved under section 3 of this chapter before July 1, 1991.

4 In addition to the requirements of section 5(c) of this chapter, a
 5 deduction application filed under section 5 of this chapter must contain
 6 information showing the extent to which there has been compliance
 7 with the statement of benefits approved under section 3 of this chapter.
 8 Failure to comply with a statement of benefits approved before July 1,
 9 1991, may not be a basis for rejecting a deduction application.

10 (b) This subsection applies to each deduction (other than a deduction
 11 for property located in a residentially distressed area) for which a
 12 statement of benefits was approved under section 3 of this chapter after
 13 June 30, 1991. In addition to the requirements of section 5(c) of this
 14 chapter, a property owner who files a deduction application under
 15 section 5 of this chapter must provide the county auditor and the
 16 designating body with information showing the extent to which there
 17 has been compliance with the statement of benefits approved under
 18 section 3 of this chapter. This information must be included in the
 19 deduction application and must also be updated within sixty (60) days
 20 after the end of each year in which the deduction is applicable.

21 (c) Notwithstanding IC 5-14-3 and IC 6-1.1-35-9, the following
 22 information is a public record if filed under this section:

- 23 (1) The name and **mailing** address of the taxpayer.
 24 (2) The location and description of the property for which the
 25 deduction was granted.
 26 (3) Any information concerning the number of employees at the
 27 property for which the deduction was granted, including estimated
 28 totals that were provided as part of the statement of benefits.
 29 (4) Any information concerning the total of the salaries paid to
 30 those employees, including estimated totals that were provided as
 31 part of the statement of benefits.
 32 (5) Any information concerning the assessed value of the
 33 property, including estimates that were provided as part of the
 34 statement of benefits.

35 (d) The following information is confidential if filed under this
 36 section:

- 37 (1) Any information concerning the specific salaries paid to
 38 individual employees by the property owner.
 39 (2) Any information concerning the cost of the property."

40 Page 23, between lines 34 and 35, begin a new paragraph and insert:
 41 "SECTION 32. IC 6-1.1-22-8 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 8. (a) The county
 43 treasurer shall either:

- 44 (1) mail to the last known **mailing** address of each person liable
 45 for any property taxes or special assessment, as shown on the tax
 46 duplicate or special assessment records, or to the last known

1 **mailing** address of the most recent owner shown in the transfer
 2 book a statement of current and delinquent taxes and special
 3 assessments; or

4 (2) transmit by written, electronic, or other means to a mortgagee
 5 maintaining an escrow account for a person who is liable for any
 6 property taxes or special assessments, as shown on the tax
 7 duplicate or special assessment records a statement of current and
 8 delinquent taxes and special assessments.

9 (b) The county treasurer may include the following in the statement:

10 (1) An itemized listing for each property tax levy, including:

11 (A) the amount of the tax rate;

12 (B) the entity levying the tax owed; and

13 (C) the dollar amount of the tax owed.

14 (2) Information designed to inform the taxpayer or mortgagee
 15 clearly and accurately of the manner in which the taxes billed in
 16 the tax statement are to be used.

17 A form used and the method by which the statement and information,
 18 if any, are transmitted must be approved by the state board of accounts.

19 The county treasurer may mail or transmit the statement and
 20 information, if any, one (1) time each year at least fifteen (15) days
 21 before the date on which the first or only installment is due. Whenever
 22 a person's tax liability for a year is due in one (1) installment under
 23 IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed
 24 must include the date on which the installment is due and denote the
 25 amount of money to be paid for the installment. Whenever a person's
 26 tax liability is due in two (2) installments, a statement that is mailed
 27 must contain the dates on which the first and second installments are
 28 due and denote the amount of money to be paid for each installment.

29 (c) All payments of property taxes and special assessments shall be
 30 made to the county treasurer. The county treasurer, when authorized
 31 by the board of county commissioners, may open temporary offices for
 32 the collection of taxes in cities and towns in the county other than the
 33 county seat.

34 SECTION 33. IC 6-1.1-24-4, AS AMENDED BY P.L.139-2001,
 35 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2004]: Sec. 4. (a) Not less than twenty-one (21) days before
 37 the earliest date on which the application for judgment and order for
 38 sale of real property eligible for sale may be made, the county auditor
 39 shall send a notice of the sale by certified mail to:

40 (1) the owner of record of real property with a single owner; or

41 (2) to at least one (1) of the owners of real property with multiple
 42 owners;

43 at the last **mailing** address of the owner for the property as indicated
 44 in the records of the county auditor. The county auditor shall prepare
 45 the notice in the form prescribed by the state board of accounts. The
 46 notice must set forth the key number, if any, of the real property and

1 a street address, if any, or other common description of the property
 2 other than a legal description. The notice must include the statement set
 3 forth in section 2(a)(4) of this chapter. The county auditor must present
 4 proof of this mailing to the court along with the application for
 5 judgment and order for sale. Failure by an owner to receive or accept
 6 the notice required by this section does not affect the validity of the
 7 judgment and order. The owner of real property shall notify the county
 8 auditor of the owner's correct **mailing** address. The notice required
 9 under this section is considered sufficient if the notice is mailed to the
 10 **mailing** address required by this section.

11 (b) This subsection applies to a county having a consolidated city.
 12 In addition to the notice required under subsection (a) for real property
 13 on the list prepared under section 1.5(e) of this chapter, the county
 14 auditor shall prepare and mail the notice required under section 2.2 of
 15 this chapter no later than August 15 in the year in which the property
 16 is to be sold under this chapter.

17 (c) On or before the day of sale, the county auditor shall list, on the
 18 tax sale record required by IC 6-1.1-25-8, all properties that will be
 19 offered for sale.

20 SECTION 34. IC 6-1.1-25-4.5, AS AMENDED BY P.L.170-2003,
 21 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2004]: Sec. 4.5. (a) Except as provided in subsection (d), a
 23 purchaser or the purchaser's assignee is entitled to a tax deed to the
 24 property that was sold only if:

- 25 (1) the redemption period specified in section 4(a)(1) of this
 26 chapter has expired;
- 27 (2) the property has not been redeemed within the period of
 28 redemption specified in section 4(a) of this chapter; and
- 29 (3) not later than nine (9) months after the date of the sale:
 - 30 (A) the purchaser or the purchaser's assignee; or
 - 31 (B) in a county where the county auditor and county treasurer
 32 have an agreement under section 4.7 of this chapter, the
 33 county auditor;

34 gives notice of the sale to the owner of record at the time of the
 35 sale and any person with a substantial property interest of public
 36 record in the tract or real property.

37 (b) A county is entitled to a tax deed to property on which the
 38 county acquires a lien under IC 6-1.1-24-6 and for which the certificate
 39 of sale is not sold under IC 6-1.1-24-6.1 only if:

- 40 (1) the redemption period specified in section 4(b) of this chapter
 41 has expired;
- 42 (2) the property has not been redeemed within the period of
 43 redemption specified in section 4(b) of this chapter; and
- 44 (3) not later than ninety (90) days after the date the county
 45 acquires the lien under IC 6-1.1-24-6, the county auditor gives
 46 notice of the sale to:

- 1 (A) the owner of record at the time the lien was acquired; and
 2 (B) any person with a substantial property interest of public
 3 record in the tract or real property.

4 (c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is
 5 entitled to a tax deed to the property for which the certificate was sold
 6 only if:

- 7 (1) the redemption period specified in section 4(c) of this chapter
 8 has expired;
 9 (2) the property has not been redeemed within the period of
 10 redemption specified in section 4(c) of this chapter; and
 11 (3) not later than ninety (90) days after the date of sale of the
 12 certificate of sale under IC 6-1.1-24, the purchaser gives notice of
 13 the sale to:

- 14 (A) the owner of record at the time of the sale; and
 15 (B) any person with a substantial property interest of public
 16 record in the tract or real property.

17 (d) A purchaser or the purchaser's assignee is entitled to a tax deed
 18 to the property that was sold under IC 6-1.1-24-5.5(b) only if:

- 19 (1) the redemption period specified in section 4(a)(4) of this
 20 chapter has expired;
 21 (2) the property has not been redeemed within the period of
 22 redemption specified in section 4(a)(4) of this chapter; and
 23 (3) not later than ninety (90) days after the date of the sale, the
 24 purchaser or the purchaser's assignee gives notice of the sale to:

- 25 (A) the owner of record at the time of the sale; and
 26 (B) any person with a substantial property interest of public
 27 record in the tract or real property.

28 (e) The person required to give the notice under subsection (a), (b),
 29 or (c) shall give the notice by sending a copy of the notice by certified
 30 mail to:

- 31 (1) the owner of record at the time of the:
 32 (A) sale of the property;
 33 (B) acquisition of the lien on the property under IC 6-1.1-24-6;
 34 or
 35 (C) sale of the certificate of sale on the property under
 36 IC 6-1.1-24;

37 at the last **mailing** address of the owner for the property, as
 38 indicated in the records of the county auditor; and

- 39 (2) any person with a substantial property interest of public record
 40 at the **mailing** address for the person included in the public record
 41 that indicates the interest.

42 However, if the **mailing** address of the person with a substantial
 43 property interest of public record is not indicated in the public record
 44 that created the interest and cannot be located by ordinary means by the
 45 person required to give the notice under subsection (a), (b), or (c), the

1 person may give notice by publication in accordance with IC 5-3-1-4
2 once each week for three (3) consecutive weeks.

3 (f) The notice that this section requires shall contain at least the
4 following:

5 (1) A statement that a petition for a tax deed will be filed on or
6 after a specified date.

7 (2) The date on or after which the petitioner intends to petition for
8 a tax deed to be issued.

9 (3) A description of the tract or real property shown on the
10 certificate of sale.

11 (4) The date the tract or real property was sold at a tax sale.

12 (5) The name of the:

13 (A) purchaser or purchaser's assignee;

14 (B) county that acquired the lien on the property under
15 IC 6-1.1-24-6; or

16 (C) person that purchased the certificate of sale on the
17 property under IC 6-1.1-24.

18 (6) A statement that any person may redeem the tract or real
19 property.

20 (7) The components of the amount required to redeem the tract or
21 real property.

22 (8) A statement that an entity identified in subdivision (5) is
23 entitled to reimbursement for additional taxes or special
24 assessments on the tract or real property that were paid by the
25 entity subsequent to the tax sale, lien acquisition, or purchase of
26 the certificate of sale, and before redemption, plus interest.

27 (9) A statement that the tract or real property has not been
28 redeemed.

29 (10) A statement that an entity identified in subdivision (5) is
30 entitled to receive a deed for the tract or real property if it is not
31 redeemed before the expiration of the period of redemption
32 specified in section 4 of this chapter.

33 (11) A statement that an entity identified in subdivision (5) is
34 entitled to reimbursement for costs described in section 2(e) of
35 this chapter.

36 (12) The date of expiration of the period of redemption specified
37 in section 4 of this chapter.

38 (13) A statement that if the property is not redeemed, the owner
39 of record at the time the tax deed is issued may have a right to the
40 tax sale surplus, if any.

41 (14) The street address, if any, or a common description of the
42 tract or real property.

43 (15) The key number or parcel number of the tract or real
44 property.

45 (g) The notice under this section must include not more than one (1)
46 tract or item of real property listed and sold in one (1) description.

1 However, when more than one (1) tract or item of real property is
 2 owned by one (1) person, all of the tracts or real property that are
 3 owned by that person may be included in one (1) notice.

4 (h) A single notice under this section may be used to notify joint
 5 owners of record at the last **mailing** address of the joint owners for the
 6 property sold, as indicated in the records of the county auditor.

7 (i) The notice required by this section is considered sufficient if the
 8 notice is mailed to the **mailing** address required under subsection (e).

9 (j) The notice under this section and the notice under section 4.6 of
 10 this chapter are not required for persons in possession not shown in the
 11 public records.

12 (k) If the purchaser fails to:

13 (1) comply with subsection (c)(3); or

14 (2) petition for the issuance of a tax deed within the time permitted
 15 under section 4.6(a) of this chapter;

16 the certificate of sale reverts to the county and may be retained by the
 17 county or sold under IC 6-1.1-24-6.1.

18 SECTION 35. IC 6-1.1-26-6 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 6. (a) Notwithstanding
 20 the other provisions of this chapter, each county treasurer shall place
 21 the portion of a tax or special assessment payment which exceeds the
 22 amount actually due, as shown by the tax duplicate or special
 23 assessment records, in a special fund to be known as the "surplus tax
 24 fund". Amounts placed in the fund shall first be applied to the taxpayer's
 25 delinquent taxes in the manner provided in IC 6-1.1-23-5(b). The
 26 taxpayer may then file a verified claim for money remaining in the
 27 surplus tax fund. The county treasurer or county auditor shall require
 28 reasonable proof of payment by the person making the claim. If the
 29 claim is approved by the county auditor and the county treasurer, the
 30 county auditor shall issue a warrant to the taxpayer for the amount due
 31 the taxpayer.

32 (b) Not less frequently than at the time of each semiannual
 33 settlement, the county treasurer shall prepare duplicate schedules of all
 34 excess payments received. The schedules shall contain the name on the
 35 tax duplicate, the amount of excess paid, and the taxing district. The
 36 county treasurer shall deliver one (1) copy of the schedule to the county
 37 auditor. Within fifteen (15) days after receiving the schedule, the county
 38 auditor shall review the schedule, and if the county auditor concurs
 39 with the schedule, the county auditor shall notify the county treasurer
 40 that the notice required under subsection (d) may be sent. The county
 41 auditor shall preserve the schedule, and if a refund is subsequently
 42 made, he shall note on the schedule and notify the county treasurer of
 43 the date and amount of the refund. In addition, when money is
 44 transferred from the surplus tax fund to the county general fund under
 45 subsection (c), the county auditor shall note the date and amount of the
 46 transfer on the schedule.

1 (c) If an excess payment is not claimed within the three (3) year
 2 period after November 10 of the year in which the payment was made
 3 and the county treasurer has given the written notice required under
 4 subsection (d), the county auditor shall transfer the excess from the
 5 surplus tax fund into the general fund of the county. If the county
 6 treasurer has given written notice concerning the excess under
 7 subsection (d), the excess may not be refunded under subsection (a)
 8 after the expiration of that three (3) year time period.

9 (d) This subsection applies only if the amount of an excess payment
 10 is more than five dollars (\$5) and exceeds the amount applied under
 11 subsection (a) to property taxes that are delinquent at the time that the
 12 excess payment is transferred to the surplus tax fund. Not later than
 13 forty-five (45) days after receiving the notification from the county
 14 auditor under subsection (b), the county treasurer shall give the
 15 taxpayer who made the excess payment written notice that the taxpayer
 16 may be entitled to a refund. The notice shall be mailed to the last known
 17 **mailing** address of the taxpayer as listed on the tax duplicate or the
 18 most current record of the county treasurer. The notice must contain
 19 at least the following information:

- 20 (1) A statement that the taxpayer may be entitled to a refund
 21 because the taxpayer made an excess payment.
- 22 (2) The amount of the refund.
- 23 (3) Instructions on how to claim the refund.
- 24 (4) The date before which the refund must be claimed under
 25 subsection (c).
- 26 (5) An explanation that the amount of the refund will be reduced
 27 by any amount applied to property taxes that are delinquent.

28 SECTION 36. IC 6-1.1-42-27, AS AMENDED BY P.L.90-2002,
 29 SECTION 284, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2004]: Sec. 27. (a) A property owner who desires to obtain the
 31 deduction provided by section 24 of this chapter must file a certified
 32 deduction application, on forms prescribed by the department of local
 33 government finance, with the auditor of the county in which the
 34 property is located. Except as otherwise provided in subsection (b) or
 35 (e), the deduction application must be filed before May 10 of the year
 36 in which the addition to assessed valuation is made.

37 (b) If notice of the addition to assessed valuation or new assessment
 38 for any year is not given to the property owner before April 10 of that
 39 year, the deduction application required by this section may be filed not
 40 later than thirty (30) days after the date such a notice is mailed to the
 41 property owner at the **mailing** address shown on the records of the
 42 township assessor.

43 (c) The certified deduction application required by this section must
 44 contain the following information:

- 45 (1) The name of each owner of the property.
- 46 (2) A certificate of completion of a voluntary remediation under

- 1 IC 13-25-5-16.
- 2 (3) Proof that each owner who is applying for the deduction:
- 3 (A) has never had an ownership interest in an entity that
- 4 contributed; and
- 5 (B) has not contributed;
- 6 a contaminant (as defined in IC 13-11-2-42) that is the subject of
- 7 the voluntary remediation, as determined under the written
- 8 standards adopted by the department of environmental
- 9 management.
- 10 (4) Proof that the deduction was approved by the appropriate
- 11 designating body.
- 12 (5) A description of the property for which a deduction is claimed
- 13 in sufficient detail to afford identification.
- 14 (6) The assessed value of the improvements before remediation
- 15 and redevelopment.
- 16 (7) The increase in the assessed value of improvements resulting
- 17 from remediation and redevelopment.
- 18 (8) The amount of the deduction claimed for the first year of the
- 19 deduction.
- 20 (d) A certified deduction application filed under subsection (a) or (b)
- 21 is applicable for the year in which the addition to assessed value or
- 22 assessment of property is made and each subsequent year to which the
- 23 deduction applies under the resolution adopted under section 24 of this
- 24 chapter.
- 25 (e) A property owner who desires to obtain the deduction provided
- 26 by section 24 of this chapter but who has failed to file a deduction
- 27 application within the dates prescribed in subsection (a) or (b) may file
- 28 a deduction application between March 1 and May 10 of a subsequent
- 29 year which is applicable for the year filed and the subsequent years
- 30 without any additional certified deduction application being filed for the
- 31 amounts of the deduction which would be applicable to such years
- 32 under this chapter if such a deduction application had been filed in
- 33 accordance with subsection (a) or (b).
- 34 (f) On verification of the correctness of a certified deduction
- 35 application by the assessor of the township in which the property is
- 36 located, the county auditor shall, if the property is covered by a
- 37 resolution adopted under section 24 of this chapter, make the
- 38 appropriate deduction.
- 39 (g) The amount and period of the deduction provided for property
- 40 by section 24 of this chapter are not affected by a change in the
- 41 ownership of the property if the new owner of the property:
- 42 (1) is a person that:
- 43 (A) has never had an ownership interest in an entity that
- 44 contributed; and
- 45 (B) has not contributed;
- 46 a contaminant (as defined in IC 13-11-2-42) that is the subject of

1 the voluntary remediation, as determined under the written
2 standards adopted by the department of environmental
3 management;
4 (2) continues to use the property in compliance with any
5 standards established under sections 7 and 23 of this chapter; and
6 (3) files an application in the manner provided by subsection (e).
7 (h) The township assessor shall include a notice of the deadlines for
8 filing a deduction application under subsections (a) and (b) with each
9 notice to a property owner of an addition to assessed value or of a new
10 assessment."
11 Renumber all SECTIONS consecutively.
 (Reference is to ESB 71 as printed February 20, 2004.)

Representative Hasler