

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 441 be amended to read as follows:

- 1 Page 5, between lines 18 and 19, begin a new paragraph and insert:
2 "SECTION 1. IC 6-1.1-1-8.8 IS ADDED TO THE INDIANACODE
3 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
4 1, 2004]: **Sec. 8.8. "Mailing address" means an address to which**
5 **certified mail may be delivered. The term does not include a post**
6 **office box."**
- 7 Page 23, between lines 15 and 16, begin a new paragraph and insert:
8 "SECTION 2. IC 6-1.1-5-4 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 4. (a) Except as
10 provided in section 9 of this chapter, the county auditor shall keep a
11 transfer book, arranged by townships, cities, and towns. In the transfer
12 book, ~~he~~ **the auditor** shall enter a description, for the purpose of
13 taxation, of land that is conveyed by deed or partition, the date of the
14 conveyance, the names of the parties, and the ~~post office~~ **mailing**
15 **address** of the grantee.
- 16 (b) In addition, the auditor shall endorse on the deed or instrument
17 of conveyance the words "duly entered for taxation subject to final
18 acceptance for transfer", "not taxable", "has already been listed for
19 taxation", or "duly entered for taxation". The deed or instrument must
20 include on its face the ~~post office~~ **mailing** address of the grantee."
- 21 Page 24, between lines 16 and 17, begin a new paragraph and insert:
22 "SECTION 3. IC 6-1.1-5.5-5, AS AMENDED BY P.L.90-2002,
23 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2004]: Sec. 5. The department of local government finance
2 shall prescribe a sales disclosure form for use under this chapter. The
3 form prescribed by the department of local government finance must
4 include at least the following information:

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

34 Page 24, between lines 30 and 31, begin a new paragraph and insert:
35 "SECTION 4. IC 6-1.1-12-20, AS AMENDED BY P.L.90-2002,
36 SECTION 111, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2004]: Sec. 20. (a) A property owner who desires to obtain the
38 deduction provided by section 18 of this chapter must file a certified
39 deduction application, on forms prescribed by the department of local
40 government finance, with the auditor of the county in which the
41 rehabilitated property is located. The application may be filed in person
42 or by mail. If mailed, the mailing must be postmarked on or before the
43 last day for filing. Except as provided in subsection (b), the application
44 must be filed before May 10 of the year in which the addition to
45 assessed value is made.

46 (b) If notice of the addition to assessed value for any year is not

1 given to the property owner before April 10 of that year, the application
2 required by this section may be filed not later than thirty (30) days after
3 the date such a notice is mailed to the property owner at the **mailing**
4 address shown on the records of the township assessor.

5 (c) The application required by this section shall contain the
6 following information:

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

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

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

24 SECTION 5. IC 6-1.1-12-24, AS AMENDED BY P.L.90-2002,
25 SECTION 113, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2004]: Sec. 24. (a) A property owner who desires to obtain the
27 deduction provided by section 22 of this chapter must file a certified
28 deduction application, on forms prescribed by the department of local
29 government finance, with the auditor of the county in which the
30 property is located. The application may be filed in person or by mail.
31 If mailed, the mailing must be postmarked on or before the last day for
32 filing. Except as provided in subsection (b), the application must be filed
33 before May 10 of the year in which the addition to assessed valuation
34 is made.

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

40 (c) The application required by this section shall contain the
41 following information:

- 42 (1) the name of the property owner;
- 43 (2) a description of the property for which a deduction is claimed
- 44 in sufficient detail to afford identification;
- 45 (3) the assessed value of the improvements on the property before
- 46 rehabilitation;

1 (4) the increase in the assessed value of improvements resulting
2 from the rehabilitation; and

3 (5) the amount of deduction claimed.

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

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

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

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

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

28 (1) The name of the property owner.

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

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

32 (4) The increase in the assessed value of improvements resulting
33 from the rehabilitation.

34 (5) The assessed value of the new structure in the case of
35 redevelopment.

36 (6) The amount of the deduction claimed for the first year of the
37 deduction.

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

41 (d) A deduction application filed under subsection (a) or (b) is
42 applicable for the year in which the addition to assessed value or
43 assessment of a new structure is made and in the following years the
44 deduction is allowed without any additional deduction application being
45 filed. However, property owners who had an area designated an urban
46 development area pursuant to a deduction application filed prior to

1 January 1, 1979, are only entitled to a deduction for a five (5) year
2 period. In addition, property owners who are entitled to a deduction
3 under this chapter pursuant to a deduction application filed after
4 December 31, 1978, and before January 1, 1986, are entitled to a
5 deduction for a ten (10) year period.

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

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

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

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

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

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

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

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

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

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

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

46 SECTION 7. IC 6-1.1-12.1-5.1 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 5.1. (a) This subsection
2 applies to:

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

7 In addition to the requirements of section 5(c) of this chapter, a
8 deduction application filed under section 5 of this chapter must contain
9 information showing the extent to which there has been compliance
10 with the statement of benefits approved under section 3 of this chapter.
11 Failure to comply with a statement of benefits approved before July 1,
12 1991, may not be a basis for rejecting a deduction application.

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

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

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

38 (d) The following information is confidential if filed under this
39 section:

- 40 (1) Any information concerning the specific salaries paid to
41 individual employees by the property owner.
42 (2) Any information concerning the cost of the property."

43 Page 47, between lines 32 and 33, begin a new paragraph and insert:
44 "SECTION 8. IC 6-1.1-22-8 IS AMENDED TO READ AS
45 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 8. (a) The county
46 treasurer shall either:

- 1 (1) mail to the last known **mailing** address of each person liable
 2 for any property taxes or special assessment, as shown on the tax
 3 duplicate or special assessment records, or to the last known
 4 **mailing** address of the most recent owner shown in the transfer
 5 book a statement of current and delinquent taxes and special
 6 assessments; or
 7 (2) transmit by written, electronic, or other means to a mortgagee
 8 maintaining an escrow account for a person who is liable for any
 9 property taxes or special assessments, as shown on the tax
 10 duplicate or special assessment records a statement of current and
 11 delinquent taxes and special assessments.
- 12 (b) The county treasurer may include the following in the statement:
- 13 (1) An itemized listing for each property tax levy, including:
- 14 (A) the amount of the tax rate;
- 15 (B) the entity levying the tax owed; and
- 16 (C) the dollar amount of the tax owed.
- 17 (2) Information designed to inform the taxpayer or mortgagee
 18 clearly and accurately of the manner in which the taxes billed in
 19 the tax statement are to be used.

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

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

37 Page 48, between lines 32 and 33, begin a new paragraph and insert:
 38 "SECTION 9. IC 6-1.1-24-4, AS AMENDED BY P.L.139-2001,
 39 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2004]: Sec. 4. (a) Not less than twenty-one (21) days before
 41 the earliest date on which the application for judgment and order for
 42 sale of real property eligible for sale may be made, the county auditor
 43 shall send a notice of the sale by certified mail to:

- 44 (1) the owner of record of real property with a single owner; or
 45 (2) to at least one (1) of the owners of real property with multiple
 46 owners;

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

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

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

24 SECTION 10. IC 6-1.1-25-4.5, AS AMENDED BY P.L.170-2003,
 25 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2004]: Sec. 4.5. (a) Except as provided in subsection (d), a
 27 purchaser or the purchaser's assignee is entitled to a tax deed to the
 28 property that was sold only if:

- 29 (1) the redemption period specified in section 4(a)(1) of this
 30 chapter has expired;
 31 (2) the property has not been redeemed within the period of
 32 redemption specified in section 4(a) of this chapter; and
 33 (3) not later than nine (9) months after the date of the sale:
 34 (A) the purchaser or the purchaser's assignee; or
 35 (B) in a county where the county auditor and county treasurer
 36 have an agreement under section 4.7 of this chapter, the
 37 county auditor;
 38 gives notice of the sale to the owner of record at the time of the
 39 sale and any person with a substantial property interest of public
 40 record in the tract or real property.

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

- 44 (1) the redemption period specified in section 4(b) of this chapter
 45 has expired;

- 1 (2) the property has not been redeemed within the period of
 2 redemption specified in section 4(b) of this chapter; and
 3 (3) not later than ninety (90) days after the date the county
 4 acquires the lien under IC 6-1.1-24-6, the county auditor gives
 5 notice of the sale to:
- 6 (A) the owner of record at the time the lien was acquired; and
 7 (B) any person with a substantial property interest of public
 8 record in the tract or real property.
- 9 (c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is
 10 entitled to a tax deed to the property for which the certificate was sold
 11 only if:
- 12 (1) the redemption period specified in section 4(c) of this chapter
 13 has expired;
 14 (2) the property has not been redeemed within the period of
 15 redemption specified in section 4(c) of this chapter; and
 16 (3) not later than ninety (90) days after the date of sale of the
 17 certificate of sale under IC 6-1.1-24, the purchaser gives notice of
 18 the sale to:
- 19 (A) the owner of record at the time of the sale; and
 20 (B) any person with a substantial property interest of public
 21 record in the tract or real property.
- 22 (d) A purchaser or the purchaser's assignee is entitled to a tax deed
 23 to the property that was sold under IC 6-1.1-24-5.5(b) only if:
- 24 (1) the redemption period specified in section 4(a)(4) of this
 25 chapter has expired;
 26 (2) the property has not been redeemed within the period of
 27 redemption specified in section 4(a)(4) of this chapter; and
 28 (3) not later than ninety (90) days after the date of the sale, the
 29 purchaser or the purchaser's assignee gives notice of the sale to:
- 30 (A) the owner of record at the time of the sale; and
 31 (B) any person with a substantial property interest of public
 32 record in the tract or real property.
- 33 (e) The person required to give the notice under subsection (a), (b),
 34 or (c) shall give the notice by sending a copy of the notice by certified
 35 mail to:
- 36 (1) the owner of record at the time of the:
 37 (A) sale of the property;
 38 (B) acquisition of the lien on the property under IC 6-1.1-24-6;
 39 or
 40 (C) sale of the certificate of sale on the property under
 41 IC 6-1.1-24;
 42 at the last **mailing** address of the owner for the property, as
 43 indicated in the records of the county auditor; and
 44 (2) any person with a substantial property interest of public record
 45 at the **mailing** address for the person included in the public record
 46 that indicates the interest.

1 However, if the **mailing** address of the person with a substantial
 2 property interest of public record is not indicated in the public record
 3 that created the interest and cannot be located by ordinary means by the
 4 person required to give the notice under subsection (a), (b), or (c), the
 5 person may give notice by publication in accordance with IC 5-3-1-4
 6 once each week for three (3) consecutive weeks.

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

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

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

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

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

16 (5) The name of the:

17 (A) purchaser or purchaser's assignee;

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

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

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

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

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

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

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

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

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

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

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

1 (15) The key number or parcel number of the tract or real
2 property.

3 (g) The notice under this section must include not more than one (1)
4 tract or item of real property listed and sold in one (1) description.
5 However, when more than one (1) tract or item of real property is
6 owned by one (1) person, all of the tracts or real property that are
7 owned by that person may be included in one (1) notice.

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

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

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

16 (k) If the purchaser fails to:

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

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

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

22 SECTION 11. IC 6-1.1-26-6 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE JULY 1, 2004]: Sec. 6. (a) Notwithstanding
24 the other provisions of this chapter, each county treasurer shall place
25 the portion of a tax or special assessment payment which exceeds the
26 amount actually due, as shown by the tax duplicate or special
27 assessment records, in a special fund to be known as the "surplus tax
28 fund". Amounts placed in the fund shall first be applied to the taxpayer's
29 delinquent taxes in the manner provided in IC 6-1.1-23-5(b). The
30 taxpayer may then file a verified claim for money remaining in the
31 surplus tax fund. The county treasurer or county auditor shall require
32 reasonable proof of payment by the person making the claim. If the
33 claim is approved by the county auditor and the county treasurer, the
34 county auditor shall issue a warrant to the taxpayer for the amount due
35 the taxpayer.

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

1 the date and amount of the refund. In addition, when money is
 2 transferred from the surplus tax fund to the county general fund under
 3 subsection (c), the county auditor shall note the date and amount of the
 4 transfer on the schedule.

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

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

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

32 Page 49, line 3, delete ":" and insert ";".

33 Page 49, between lines 9 and 10, begin a new paragraph and insert:
 34 "SECTION 12. IC 6-1.1-42-27, AS AMENDED BY P.L.90-2002,
 35 SECTION 284, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2004]: Sec. 27. (a) A property owner who desires to obtain the
 37 deduction provided by section 24 of this chapter must file a certified
 38 deduction application, on forms prescribed by the department of local
 39 government finance, with the auditor of the county in which the
 40 property is located. Except as otherwise provided in subsection (b) or
 41 (e), the deduction application must be filed before May 10 of the year
 42 in which the addition to assessed valuation is made.

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

1 property owner at the **mailing** address shown on the records of the
2 township assessor.

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

5 (1) The name of each owner of the property.

6 (2) A certificate of completion of a voluntary remediation under
7 IC 13-25-5-16.

8 (3) Proof that each owner who is applying for the deduction:

9 (A) has never had an ownership interest in an entity that
10 contributed; and

11 (B) has not contributed;

12 a contaminant (as defined in IC 13-11-2-42) that is the subject of
13 the voluntary remediation, as determined under the written
14 standards adopted by the department of environmental
15 management.

16 (4) Proof that the deduction was approved by the appropriate
17 designating body.

18 (5) A description of the property for which a deduction is claimed
19 in sufficient detail to afford identification.

20 (6) The assessed value of the improvements before remediation
21 and redevelopment.

22 (7) The increase in the assessed value of improvements resulting
23 from remediation and redevelopment.

24 (8) The amount of the deduction claimed for the first year of the
25 deduction.

26 (d) A certified deduction application filed under subsection (a) or (b)
27 is applicable for the year in which the addition to assessed value or
28 assessment of property is made and each subsequent year to which the
29 deduction applies under the resolution adopted under section 24 of this
30 chapter.

31 (e) A property owner who desires to obtain the deduction provided
32 by section 24 of this chapter but who has failed to file a deduction
33 application within the dates prescribed in subsection (a) or (b) may file
34 a deduction application between March 1 and May 10 of a subsequent
35 year which is applicable for the year filed and the subsequent years
36 without any additional certified deduction application being filed for the
37 amounts of the deduction which would be applicable to such years
38 under this chapter if such a deduction application had been filed in
39 accordance with subsection (a) or (b).

40 (f) On verification of the correctness of a certified deduction
41 application by the assessor of the township in which the property is
42 located, the county auditor shall, if the property is covered by a
43 resolution adopted under section 24 of this chapter, make the
44 appropriate deduction.

45 (g) The amount and period of the deduction provided for property
46 by section 24 of this chapter are not affected by a change in the

- 1 ownership of the property if the new owner of the property:
 2 (1) is a person that:
 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 (2) continues to use the property in compliance with any
 11 standards established under sections 7 and 23 of this chapter; and
 12 (3) files an application in the manner provided by subsection (e).
 13 (h) The township assessor shall include a notice of the deadlines for
 14 filing a deduction application under subsections (a) and (b) with each
 15 notice to a property owner of an addition to assessed value or of a new
 16 assessment."
 17 Page 70, line 10, after "of" delete ":" and insert "**any of the**
 18 **following within the county:**".
 19 Page 70, line 11, delete "an" and insert "An".
 20 Page 70, line 11, delete ";" and insert ".".
 21 Page 70, line 12, delete "credits" and insert "**Credits**".
 22 Page 70, line 12, delete ";" and insert ".".
 23 Page 70, strike line 13.
 24 Page 85, line 24, delete ":".
 25 Page 92, line 1, delete ":".
 26 Renumber all SECTIONS consecutively.
 (Reference is to ESB 441 as printed February 20, 2004.)

Representative Hasler