

SENATE BILL No. 447

DIGEST OF INTRODUCED BILL

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

Synopsis: Property tax deduction for blind persons. Allows a blind person who applies for the property tax deduction for blind and disabled persons to submit proof of blindness from a licensed physician skilled in the diseases of the eye. (Current law requires the proof of blindness to be obtained from a physician licensed in Indiana and skilled in the diseases of the eye.) Applies to an application concerning property taxes first due and payable after December 31, 2005.

Effective: July 1, 2004.

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January 12, 2004, read first time and referred to Committee on Finance.

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Second Regular Session 113th General Assembly (2004)

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 2003 Regular Session of the General Assembly.

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SENATE BILL No. 447



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 6-1.1-12-12, AS AMENDED BY P.L.177-2002,
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2004]: Sec. 12. (a) Except as provided in section 17.8 of this
4 chapter, a person who desires to claim the deduction provided in
5 section 11 of this chapter must file an application, on forms prescribed
6 by the department of local government finance, with the auditor of the
7 county in which the real property, mobile home not assessed as real
8 property, or manufactured home not assessed as real property is
9 located. With respect to real property, the application must be filed
10 during the twelve (12) months before May 11 of each year for which
11 the individual wishes to obtain the deduction. With respect to a mobile
12 home that is not assessed as real property or a manufactured home that
13 is not assessed as real property, the application must be filed during the
14 twelve (12) months before March 2 of each year for which the
15 individual wishes to obtain the deduction. The application may be filed
16 in person or by mail. If mailed, the mailing must be postmarked on or
17 before the last day for filing.



- 1 (b) Proof of blindness may be supported by:
- 2 (1) the records of a county office of family and children, the
- 3 division of family and children, or the division of disability,
- 4 aging, and rehabilitative services; or
- 5 (2) the written statement of a **licensed** physician ~~who is licensed~~
- 6 ~~by this state and~~ skilled in the diseases of the eye or of a licensed
- 7 optometrist.
- 8 (c) The application required by this section must contain the record
- 9 number and page where the contract or memorandum of the contract
- 10 is recorded if the individual is buying the real property, mobile home,
- 11 or manufactured home on a contract that provides that ~~he~~ **the**
- 12 **individual** is to pay property taxes on the real property, mobile home,
- 13 or manufactured home.
- 14 SECTION 2. [EFFECTIVE JULY 1, 2004] **(a) 6-1.1-12-12, as**
- 15 **amended by this act, first applies to an application for the**
- 16 **deduction provided under IC 6-1.1-12-12, as amended by this act,**
- 17 **for property taxes assessed for the taxable year beginning January**
- 18 **1, 2005, and first due and payable after December 31, 2005.**
- 19 **(b) This SECTION expires January 1, 2007.**

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