

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1670 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation.
- 4 Page 1, between the enacting clause and line 1, begin a new
- 5 paragraph and insert:
- 6 "SECTION 1. IC 6-1.1-12-2, AS AMENDED BY P.L.144-2008,
- 7 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JULY 1, 2009]: Sec. 2. (a) Except as provided in section 17.8 of this
- 9 chapter and subject to section 45 of this chapter, a person who desires
- 10 to claim the deduction provided by section 1 of this chapter must file
- 11 a statement in duplicate, on forms prescribed by the department of local
- 12 government finance, with the auditor of the county in which the real
- 13 property, mobile home not assessed as real property, or manufactured
- 14 home not assessed as real property is located. With respect to real
- 15 property, the statement must be filed ~~during~~ **before January 10 of the**
- 16 **year that immediately succeeds** the year for which the person wishes
- 17 to obtain the deduction. With respect to a mobile home that is not
- 18 assessed as real property or a manufactured home that is not assessed
- 19 as real property, the statement must be filed during the twelve (12)
- 20 months before March 31 of each year for which the individual wishes
- 21 to obtain the deduction. The statement may be filed in person or by
- 22 mail. If mailed, the mailing must be postmarked on or before the last
- 23 day for filing. In addition to the statement required by this subsection,
- 24 a contract buyer who desires to claim the deduction must submit a copy

1 of the recorded contract or recorded memorandum of the contract,
 2 which must contain a legal description sufficient to meet the
 3 requirements of IC 6-1.1-5, with the first statement that the buyer files
 4 under this section with respect to a particular parcel of real property.
 5 Upon receipt of the statement and the recorded contract or recorded
 6 memorandum of the contract, the county auditor shall assign a separate
 7 description and identification number to the parcel of real property
 8 being sold under the contract.

9 (b) The statement referred to in subsection (a) must be verified
 10 under penalties for perjury, and the statement must contain the
 11 following information:

12 (1) The balance of the person's mortgage or contract indebtedness
 13 on the assessment date of the year for which the deduction is
 14 claimed.

15 (2) The assessed value of the real property, mobile home, or
 16 manufactured home.

17 (3) The full name and complete residence address of the person
 18 and of the mortgagee or contract seller.

19 (4) The name and residence of any assignee or bona fide owner or
 20 holder of the mortgage or contract, if known, and if not known,
 21 the person shall state that fact.

22 (5) The record number and page where the mortgage, contract, or
 23 memorandum of the contract is recorded.

24 (6) A brief description of the real property, mobile home, or
 25 manufactured home which is encumbered by the mortgage or sold
 26 under the contract.

27 (7) If the person is not the sole legal or equitable owner of the real
 28 property, mobile home, or manufactured home, the exact share of
 29 the person's interest in it.

30 (8) The name of any other county in which the person has applied
 31 for a deduction under this section and the amount of deduction
 32 claimed in that application.

33 (c) The authority for signing a deduction application filed under this
 34 section may not be delegated by the real property, mobile home, or
 35 manufactured home owner or contract buyer to any person except upon
 36 an executed power of attorney. The power of attorney may be contained
 37 in the recorded mortgage, contract, or memorandum of the contract, or
 38 in a separate instrument.

39 SECTION 2. IC 6-1.1-12-44, AS ADDED BY P.L.144-2008,
 40 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2009]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

42 (1) that is submitted:

43 (A) as a paper form; or

44 (B) electronically;

45 ~~on or before December 31 of~~ **during** a calendar year **or before**
 46 **January 10 of the immediately succeeding calendar year** to the

- 1 county assessor by or on behalf of the purchaser of a homestead
 2 (as defined in IC 6-1.1-20.9-1) assessed as real property;
 3 (2) that is accurate and complete;
 4 (3) that is approved by the county assessor as eligible for filing
 5 with the county auditor; and
 6 (4) that is filed:
 7 (A) as a paper form; or
 8 (B) electronically;
 9 with the county auditor by or on behalf of the purchaser;
 10 constitutes an application for the deductions provided by sections 26,
 11 29, 33, and 34 of this chapter with respect to property taxes first due
 12 and payable in the ~~calendar year that~~ immediately ~~succeeds the~~
 13 **succeeding** calendar year referred to in subdivision (1).
 14 (b) Except as provided in subsection (c), if:
 15 (1) the county auditor receives in a calendar year a sales
 16 disclosure form that meets the requirements of subsection (a); and
 17 (2) the homestead for which the sales disclosure form is submitted
 18 is otherwise eligible for a deduction referred to in subsection (a);
 19 the county auditor shall apply the deduction to the homestead for
 20 property taxes first due and payable in the calendar year for which the
 21 homestead qualifies under subsection (a) and in any later year in which
 22 the homestead remains eligible for the deduction.
 23 (c) Subsection (b) does not apply if the county auditor, after
 24 receiving a sales disclosure form from or on behalf of a purchaser
 25 under subsection (a)(4), determines that the homestead is ineligible for
 26 the deduction."
 27 Renumber all SECTIONS consecutively.
 (Reference is to HB 1670 as printed February 20, 2009.)

Representative Clere