
HOUSE BILL No. 1668

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-22.5.

Synopsis: Mandatory provisional property tax bill. Makes the use of provisional property tax billing by the county treasurer mandatory instead of optional if delivery of the abstract is late. Provides that provisional billing is based on 100% instead of 90% of the property taxes payable in the immediately preceding year.

Effective: July 1, 2009.

Michael, Neese

January 16, 2009, read first time and referred to Committee on Local Government.

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First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1668



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 6-1.1-22.5-6, AS AMENDED BY P.L.118-2008,
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2009]: Sec. 6. (a) Except as provided in subsection (c) ~~with~~
4 ~~respect to property taxes payable under this article on assessments~~
5 ~~determined for the 2003 assessment date or the assessment date in any~~
6 ~~later year, and section 7 of this chapter, the county treasurer may,~~
7 ~~except as provided by section 7 of this chapter, shall~~ use a provisional
8 statement under this chapter if the county auditor fails to deliver the
9 abstract for that assessment date to the county treasurer under
10 IC 6-1.1-22-5 before March 16 of the year following the assessment
11 date.

12 (b) The county treasurer shall give notice of the provisional
13 statement, including disclosure of the method that is to be used in
14 determining the tax liability to be indicated on the provisional
15 statement, by publication one (1) time:

16 (1) in the form prescribed by the department of local government
17 finance; and



1 (2) in the manner described in IC 6-1.1-22-4(b).
2 The notice may be combined with the notice required under section 10
3 of this chapter.

4 (c) Subsection (a) does not apply if the county auditor fails to
5 deliver the abstract as provided in IC 6-1.1-22-5(b).

6 (d) This subsection applies after June 30, 2009. Immediately upon
7 determining to use provisional statements under subsection (a), the
8 county treasurer shall give notice of the determination to the county
9 fiscal body (as defined in IC 36-1-2-6).

10 SECTION 2. IC 6-1.1-22.5-8, AS ADDED BY P.L.1-2004,
11 SECTION 37, AND AS AMENDED BY P.L.219-2007, SECTION 65,
12 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2009]: Sec. 8. A provisional statement must:

- 14 (1) be on a form approved by the state board of accounts;
- 15 (2) except as provided in emergency rules adopted under section
16 20 of this chapter indicate tax liability in the amount of **ninety one**
17 **hundred** percent ~~(90%)~~ **(100%)** of the tax liability that was
18 payable in the same year as the assessment date for the property
19 for which the provisional statement is issued;

- 20 (3) indicate:
 - 21 (A) that the tax liability under the provisional statement is
 - 22 determined as described in subdivision (2); and
 - 23 (B) that property taxes billed on the provisional statement:
 - 24 (i) are due and payable in the same manner as property taxes
 - 25 billed on a tax statement under ~~IC 6-1.1-22-8;~~
 - 26 **IC 6-1.1-22-8.1;** and
 - 27 (ii) will be credited against a reconciling statement;
 - 28 (4) include ~~the following~~ a statement in the following or a
 - 29 substantially similar form, as determined by the department of
 - 30 local government finance:

31 "Under Indiana law, _____ County (insert county) has elected
32 to send provisional statements because the county did not
33 complete the abstract of the property, assessments, taxes,
34 deductions, and exemptions for taxes payable in _____ (insert
35 year) in each taxing district before March 16, _____ (insert year).
36 The statement is due to be paid in installments on ~~May 10~~
37 _____ (insert date) and _____ ~~November 10~~ (insert
38 date). The statement is based on **ninety one hundred** percent
39 ~~(90%)~~ **(100%)** of your tax liability for taxes payable in _____
40 (insert year), subject to adjustment for any new construction on
41 your property or any damage to your property. After the abstract
42 of property is complete, you will receive a reconciling statement

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1 in the amount of your actual tax liability for taxes payable in
 2 _____ (insert year), minus the amount you pay under this
 3 provisional statement.";
 4 (5) indicate liability for:
 5 (A) delinquent:
 6 (i) taxes; and
 7 (ii) special assessments;
 8 (B) penalties; and
 9 (C) interest;
 10 is allowed to appear on the tax statement under ~~IC 6-1.1-22-8~~
 11 **IC 6-1.1-22-8.1** for the *May first* installment of property taxes in
 12 the year in which the provisional tax statement is issued; and
 13 (6) include any other information the county treasurer requires.
 14 **SECTION 3. [EFFECTIVE JULY 1, 2009] IC 6-1.1-22.5-6 and**
 15 **IC 6-1.1-22.5-8, both as amended by this act, apply only to**
 16 **property taxes first due and payable after 2009.**

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