



Reprinted  
February 28, 2012

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# ENGROSSED SENATE BILL No. 147

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DIGEST OF SB 147 (Updated February 27, 2012 5:59 pm - DI 92)

**Citations Affected:** IC 6-1.1; IC 36-2.

**Synopsis:** Local government financial matters. Specifies that a county may provide notices of property tax information by electronic mail that provides a secure Internet link for the recipient to obtain the information. Allows a person to request electronic transmissions in an online format developed by a county and approved by the department of local government finance. Requires the county treasurer to record whether electronic mail to a person was undeliverable. Specifies that a monthly payment plan may include an automatic monthly deduction from a taxpayer's financial institution account or monthly payments  
(Continued next page)

**Effective:** July 1, 2012.

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## Holdman, Walker, Skinner

(HOUSE SPONSORS — TRUITT, MAHAN)

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January 4, 2012, read first time and referred to Committee on Tax and Fiscal Policy.  
January 19, 2012, amended, reported favorably — Do Pass.  
January 24, 2012, read second time, amended, ordered engrossed.  
January 25, 2012, engrossed.  
January 30, 2012, read third time, passed. Yeas 50, nays 0.

HOUSE ACTION

February 13, 2012, read first time and referred to Committee on Ways and Means.  
February 23, 2012, reported — Do Pass.  
February 27, 2012, read second time, amended, ordered engrossed.

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ES 147—LS 6577/DI 58+



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made by written instrument or electronically. Specifies that the payment cycle for a property tax payment plan may be up to 12 months and may begin in December of the year preceding the year the taxes would be due under the May and November installment method and end in the following November. Clarifies that penalties do not apply if the amount due under a monthly payment plan is paid by the due date in November that is designated by the taxpayer. Provides that a real property parcel is not to be listed on a tax sale notice if the delinquent property taxes or special assessments are \$25 or less. Provides that the interest rate owed on property tax refunds or when a taxpayer owes more property taxes because of an assessment increase after the tax due date, an appeal, or when collection has been enjoined by court order is equal to the rate established by the commissioner of the department of state revenue for refunds on excess state tax payments. Requires county treasurers and county auditors to attend training sessions approved by the state board of accounts. Provides that money in the county elected officials training fund may be used to provide this training. (Under current law, the fund is used to provide training to county recorders and surveyors.)

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Reprinted  
February 28, 2012

Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

## ENGROSSED SENATE BILL No. 147

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 6-1.1-22-8.1, AS AMENDED BY P.L.1-2010,  
2 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2012]: Sec. 8.1. (a) The county treasurer shall:  
4 (1) except as provided in subsection (h), mail to the last known  
5 address of each person liable for any property taxes or special  
6 assessment, as shown on the tax duplicate or special assessment  
7 records, or to the last known address of the most recent owner  
8 shown in the transfer book; and  
9 (2) transmit by written, electronic, or other means to a mortgagee  
10 maintaining an escrow account for a person who is liable for any  
11 property taxes or special assessments, as shown on the tax  
12 duplicate or special assessment records;  
13 a statement in the form required under subsection (b). However, for  
14 property taxes first due and payable in 2008, the county treasurer may  
15 choose to use a tax statement that is different from the tax statement  
16 prescribed by the department under subsection (b). If a county chooses  
17 to use a different tax statement, the county must still transmit (with the

ES 147—LS 6577/DI 58+



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1 tax bill) the statement in either color type or black-and-white type.

2 (b) The department of local government finance shall prescribe a  
3 form, subject to the approval of the state board of accounts, for the  
4 statement under subsection (a) that includes at least the following:

5 (1) A statement of the taxpayer's current and delinquent taxes and  
6 special assessments.

7 (2) A breakdown showing the total property tax and special  
8 assessment liability and the amount of the taxpayer's liability that  
9 will be distributed to each taxing unit in the county.

10 (3) 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 (4) Information designed to show the manner in which the taxes  
15 and special assessments billed in the tax statement are to be used.

16 (5) A comparison showing any change in the assessed valuation  
17 for the property as compared to the previous year.

18 (6) A comparison showing any change in the property tax and  
19 special assessment liability for the property as compared to the  
20 previous year. The information required under this subdivision  
21 must identify:

22 (A) the amount of the taxpayer's liability distributable to each  
23 taxing unit in which the property is located in the current year  
24 and in the previous year; and

25 (B) the percentage change, if any, in the amount of the  
26 taxpayer's liability distributable to each taxing unit in which  
27 the property is located from the previous year to the current  
28 year.

29 (7) An explanation of the following:

30 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or  
31 another law that are available in the taxing district where the  
32 property is located.

33 (B) All property tax deductions that are available in the taxing  
34 district where the property is located.

35 (C) The procedure and deadline for filing for any available  
36 homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or  
37 another law and each deduction.

38 (D) The procedure that a taxpayer must follow to:

39 (i) appeal a current assessment; or

40 (ii) petition for the correction of an error related to the  
41 taxpayer's property tax and special assessment liability.

42 (E) The forms that must be filed for an appeal or a petition

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described in clause (D).  
(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.

(8) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

(9) This subdivision applies to any property for which a deduction or credit is listed under subdivision (8) if the notice required under this subdivision was not provided to a taxpayer on a reconciling statement under IC 6-1.1-22.5-12. The statement must include in 2010, 2011, and 2012 a notice that must be returned by the taxpayer to the county auditor with the taxpayer's verification of the items required by this subdivision. The notice must explain the tax consequences and applicable penalties if a taxpayer unlawfully claims a standard deduction under IC 6-1.1-12-37 on:

(A) more than one (1) parcel of property; or

(B) property that is not the taxpayer's principal place of residence or is otherwise not eligible for the standard deduction.

The notice must include a place for the taxpayer to indicate, under penalties of perjury, for each deduction and credit listed under subdivision (8), whether the property is eligible for the deduction or credit listed under subdivision (8). The notice must also include a place for each individual who qualifies the property for a deduction or credit listed in subdivision (8) to indicate the name of the individual and the name of the individual's spouse (if any), as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number (or that they use as their legal names when they sign their names on legal documents), and either the last five (5) digits of each individual's

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1 Social Security number or, if an individual does not have a Social  
 2 Security number, the numbers required from the individual under  
 3 IC 6-1.1-12-37(e)(4)(B). The notice must explain that the  
 4 taxpayer must complete and return the notice with the required  
 5 information and that failure to complete and return the notice may  
 6 result in disqualification of property for deductions and credits  
 7 listed in subdivision (8), must explain how to return the notice,  
 8 and must be on a separate form printed on paper that is a different  
 9 color than the tax statement. The notice must be prepared in the  
 10 form prescribed by the department of local government finance  
 11 and include any additional information required by the  
 12 department of local government finance. This subdivision expires  
 13 January 1, 2015.

14 (c) The county treasurer may mail or transmit the statement one (1)  
 15 time each year at least fifteen (15) days before the date on which the  
 16 first or only installment is due. Whenever a person's tax liability for a  
 17 year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this  
 18 chapter, a statement that is mailed must include the date on which the  
 19 installment is due and denote the amount of money to be paid for the  
 20 installment. Whenever a person's tax liability is due in two (2)  
 21 installments, a statement that is mailed must contain the dates on which  
 22 the first and second installments are due and denote the amount of  
 23 money to be paid for each installment. If a statement is returned to the  
 24 county treasurer as undeliverable and the forwarding order is expired,  
 25 the county treasurer shall notify the county auditor of this fact. Upon  
 26 receipt of the county treasurer's notice, the county auditor may, at the  
 27 county auditor's discretion, treat the property as not being eligible for  
 28 any deductions under IC 6-1.1-12 or any homestead credits under  
 29 IC 6-1.1-20.4 and IC 6-3.5-6-13.

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

35 (e) The county treasurer, county auditor, and county assessor shall  
 36 cooperate to generate the information to be included in the statement  
 37 under subsection (b).

38 (f) The information to be included in the statement under subsection  
 39 (b) must be simply and clearly presented and understandable to the  
 40 average individual.

41 (g) After December 31, 2007, a reference in a law or rule to  
 42 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated

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1 as a reference to this section.

2 (h) Transmission of statements and other information under this  
3 subsection applies in a county only if the county legislative body adopts  
4 an authorizing ordinance. Subject to subsection (i), in a county in  
5 which an ordinance is adopted under this subsection for property taxes  
6 and special assessments first due and payable after 2009, a person may,  
7 **in any manner permitted by subsection (n)**, direct the county  
8 treasurer and county auditor to transmit the following to the person by  
9 electronic mail:

10 (1) A statement that would otherwise be sent by the county  
11 treasurer to the person by regular mail under subsection (a)(1),  
12 including a statement that reflects installment payment due dates  
13 under section 9.5 or 9.7 of this chapter.

14 (2) A provisional tax statement that would otherwise be sent by  
15 the county treasurer to the person by regular mail under  
16 IC 6-1.1-22.5-6.

17 (3) A reconciling tax statement that would otherwise be sent by  
18 the county treasurer to the person by regular mail under any of the  
19 following:

20 (A) Section 9 of this chapter.

21 (B) Section 9.7 of this chapter.

22 (C) IC 6-1.1-22.5-12, including a statement that reflects  
23 installment payment due dates under IC 6-1.1-22.5-18.5.

24 ~~(4) A statement that would otherwise be sent by the county~~  
25 ~~auditor to the person by regular mail under IC 6-1.1-17-3(b).~~

26 ~~(5) (4) Any other information that:~~

27 (A) concerns the property taxes or special assessments; and

28 (B) would otherwise be sent:

29 (i) by the county treasurer or the county auditor to the person  
30 by regular mail; and

31 (ii) before the last date the property taxes or special  
32 assessments may be paid without becoming delinquent.

33 **The information listed in this subsection may be transmitted to a**  
34 **person by using electronic mail that provides a secure Internet link**  
35 **to the information.**

36 (i) For property with respect to which more than one (1) person is  
37 liable for property taxes and special assessments, subsection (h) applies  
38 only if all the persons liable for property taxes and special assessments  
39 designate the electronic mail address for only one (1) individual  
40 authorized to receive the statements and other information referred to  
41 in subsection (h).

42 (j) Before 2010, the department of local government finance shall

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1 create a form to be used to implement subsection (h). The county  
2 treasurer and county auditor shall:

3 (1) make the form created under this subsection available to the  
4 public;

5 (2) transmit a statement or other information by electronic mail  
6 under subsection (h) to a person who, at least thirty (30) days  
7 before the anticipated general mailing date of the statement or  
8 other information, files the form created under this subsection:

9 (A) with the county treasurer; or

10 (B) with the county auditor; and

11 (3) publicize the availability of the electronic mail option under  
12 this subsection through appropriate media in a manner reasonably  
13 designed to reach members of the public.

14 (k) The form referred to in subsection (j) must:

15 (1) explain that a form filed as described in subsection (j)(2)  
16 remains in effect until the person files a replacement form to:

17 (A) change the person's electronic mail address; or

18 (B) terminate the electronic mail option under subsection (h);  
19 and

20 (2) allow a person to do at least the following with respect to the  
21 electronic mail option under subsection (h):

22 (A) Exercise the option.

23 (B) Change the person's electronic mail address.

24 (C) Terminate the option.

25 (D) For a person other than an individual, designate the  
26 electronic mail address for only one (1) individual authorized  
27 to receive the statements and other information referred to in  
28 subsection (h).

29 (E) For property with respect to which more than one (1)  
30 person is liable for property taxes and special assessments,  
31 designate the electronic mail address for only one (1)  
32 individual authorized to receive the statements and other  
33 information referred to in subsection (h).

34 (l) The form created under subsection (j) is considered filed with the  
35 county treasurer or the county auditor on the postmark date **or on the**  
36 **date it is electronically submitted.** If the postmark is missing or  
37 illegible, the postmark is considered to be one (1) day before the date  
38 of receipt of the form by the county treasurer or the county auditor.

39 (m) The county treasurer shall maintain a record that shows at least  
40 the following:

41 (1) Each person to whom a statement or other information is  
42 transmitted by electronic mail under this section.

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1 (2) The information included in the statement.

2 (3) Whether the ~~person received the statement.~~ **county treasurer**  
3 **received a notice that the person's electronic mail was**  
4 **undeliverable.**

5 **(n) A person may direct the county treasurer and county auditor**  
6 **to transmit information by electronic mail under subsection (h) on**  
7 **a form prescribed by the department submitted:**

8 **(1) in person;**

9 **(2) by mail; or**

10 **(3) in an online format developed by the county and approved**  
11 **by the department.**

12 SECTION 2. IC 6-1.1-22-9.7, AS AMENDED BY P.L.87-2009,  
13 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2012]: Sec. 9.7. (a) As used in this section, "current year"  
15 refers to the calendar year in which property taxes are first due and  
16 payable and are subject to payment **during the payment period** under  
17 this section.

18 ~~(1) by automatic deduction from an account of the taxpayer that~~  
19 ~~is held by a financial institution; or~~

20 ~~(2) under a monthly installment plan.~~

21 (b) As used in this section, "monthly ~~installment~~ **payment plan**"  
22 means a plan that:

23 (1) is adopted under this section; **and**

24 (2) provides for the monthly payment of tax liability **and either**  
25 **by:**

26 ~~(3) does not involve (A) an automatic **monthly** deduction~~  
27 ~~**during the payment period** from an account of the taxpayer~~  
28 ~~that is held by a financial institution; or~~

29 **(B) the taxpayer making payments on a monthly basis**  
30 **during the payment period either by written instrument or**  
31 **electronically;**

32 **or both.**

33 (c) As used in this section, "payment period" means the months  
34 designated under this section during which monthly payments may  
35 be made. The period may not exceed twelve (12) months and may  
36 not begin before December 1 of the preceding year or end after  
37 November 30 of the current year.

38 ~~(c)~~ (d) As used in this section, "preceding year" refers to the  
39 calendar year that immediately precedes the current year.

40 ~~(d)~~ (e) As used in this section, "tax liability" includes liability for  
41 special assessments and refers to liability for property taxes after the  
42 application of all allowed deductions and credits.

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1           ~~(e)~~ After June 30, 2009; **(f)** The county fiscal body (as defined in  
 2 IC 36-1-2-6) may at any time adopt an ordinance to allow all county  
 3 taxpayers to pay one (1) or more installments of property taxes by **any**  
 4 **combination of the following:**

5           ~~(1)~~ Automatic monthly deductions from an account of the  
 6 taxpayer that is held by a financial institution;

7           ~~(2)~~ making payments under a monthly **installment payment plan**  
 8 **during a designated payment period.**

9           ~~(g)~~ **(g)** An ordinance adopted under subsection ~~(e)~~: **(f)**:

10           (1) may apply to more than one (1) calendar year; and

11           (2) must include at least the following:

12           (A) Identification of the property tax installment or  
 13 installments **and designation of the months of the payment**  
 14 **period** for which payment

15           (i) by automatic deduction from an account of the taxpayer  
 16 that is held by a financial institution; or

17           (ii) under a monthly **installment payment plan**

18 is authorized.

19           (B) Provisions for notice to county taxpayers of the option to  
 20 pay one (1) or more property tax installments

21           (i) by automatic deduction from an account of the taxpayer  
 22 that is held by a financial institution; or

23           (ii) under a monthly **installment payment plan.**

24           (C) Authority for the county treasurer to make available to  
 25 county taxpayers a form to be completed by a taxpayer and  
 26 submitted to the county treasurer to:

27           (i) direct the county treasurer to accept payment of the  
 28 taxpayer's property taxes by automatic **monthly deduction**  
 29 **during the payment period** from an account of the taxpayer  
 30 that is held by a financial institution; and

31           (ii) authorize the financial institution that holds the  
 32 taxpayer's account to deduct monthly **during the designated**  
 33 **payment period** the appropriate amount from the account  
 34 and to pay that amount to the county treasurer.

35           However, this clause applies only if the county fiscal body has  
 36 adopted an ordinance under this section to allow taxpayers to  
 37 pay property taxes by automatic **monthly deductions during**  
 38 **the designated payment period** from an account of the  
 39 taxpayer that is held by a financial institution.

40           (D) Authority for the county treasurer to accept payment of the  
 41 taxpayer's property taxes ~~under a monthly installment plan.~~ **on**  
 42 **a monthly basis during the designated payment period**

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1           **either by written instrument or electronically.** However,  
 2           this clause applies only if the county fiscal body has adopted  
 3           an ordinance under this section to allow taxpayers to pay  
 4           property taxes ~~by monthly installment payments under a~~  
 5           ~~monthly installment plan.~~ **on a monthly basis during the**  
 6           **designated payment period either by written instrument or**  
 7           **electronically.**

8           An ordinance adopted under subsection ~~(e)~~ **(f)** may include a provision  
 9           authorizing taxpayers to make monthly ~~deductions or monthly~~  
 10          ~~installment~~ payments in an amount determined by the taxpayer that is  
 11          different from the amount otherwise determined by the county treasurer  
 12          under subsection ~~(h)~~; (i), (j), ~~or~~ (k), **or (l).**

13          ~~(g)~~ **(h)** If an ordinance is adopted under subsection ~~(e)~~ **(f)** to allow  
 14          taxpayers to pay property taxes by automatic **monthly** deductions  
 15          **during the designated payment period** from an account of the  
 16          taxpayer that is held by a financial institution, the county treasurer shall  
 17          provide to each county taxpayer that submits to the county treasurer the  
 18          form referred to in subsection ~~(f)(2)(C)~~ **(g)(2)(C)** a statement that  
 19          includes at least the following:

- 20           (1) The amount to be deducted monthly from the taxpayer's  
 21           account.  
 22           (2) **The designated payment period and** identification of the day  
 23           each month, as chosen by the taxpayer, when the deduction will  
 24           be made.  
 25           (3) A calculation of the amount to be deducted.  
 26           (4) An explanation of the manner in which property taxes for the  
 27           current year will be reconciled under subsection ~~(n)~~ **(o)** and notice  
 28           that any property tax payments for the current year made by the  
 29           taxpayer by means other than automatic deduction from the  
 30           taxpayer's account will be taken into account in the reconciliation.  
 31           (5) An explanation of the penalties that apply if there are  
 32           insufficient funds in the taxpayer's account to cover one (1) or  
 33           more automatic deductions.

34          ~~(h)~~ **(i)** This subsection applies only if the county treasurer  
 35          determines that at the time the calculation under subsection ~~(g)(3)~~  
 36          **(h)(3)** is made the amount of tax liability for the current year has not  
 37          been determined. Subject to subsections ~~(f)~~ **and** (j) **and** (k), the county  
 38          treasurer shall do the following:

- 39           (1) Determine the following:  
 40           (A) For a parcel of real property, the most recently determined  
 41           amount of tax liability that applied to the parcel for the  
 42           preceding year.



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- 1 (B) For a personal property return, the most recently
- 2 determined amount of tax liability that applied for the personal
- 3 property return for the same location for the preceding year.
- 4 (C) For distributable property, the most recently determined
- 5 amount of tax liability that applied with respect to the
- 6 statement filed by the taxpayer under IC 6-1.1-8-19 for the
- 7 preceding year.
- 8 (D) For a mobile home subject to IC 6-1.1-7, the most recently
- 9 determined amount of tax liability that applied to the mobile
- 10 home for the preceding year.
- 11 (2) Determine the amount of the monthly ~~deduction from the~~
- 12 ~~account of the taxpayer that is held by a financial institution or the~~
- 13 ~~amount~~ **payment** due under a monthly ~~installment~~ **payment** plan
- 14 ~~in the amount determined in the last STEP of by using~~ the
- 15 following STEPS:
- 16 STEP ONE: Determine under subdivision (1) the amount of
- 17 tax liability that applied for the preceding year.
- 18 STEP TWO: Determine the quotient of:
- 19 (i) the number of property tax installments for the current
- 20 year identified in the ordinance under subsection ~~(f)(2)(A);~~
- 21 **(g)(2)(A);** divided by
- 22 (ii) the total number of property tax installments for the
- 23 current year.
- 24 STEP THREE: Multiply the STEP ONE result by the STEP
- 25 TWO result.
- 26 STEP FOUR: Determine the quotient of:
- 27 (i) the STEP THREE result; divided by
- 28 (ii) the number of ~~monthly deductions or; in the case of~~
- 29 ~~payments under a monthly installment plan; the number of~~
- 30 ~~monthly installments; months in the designated payment~~
- 31 ~~period.~~
- 32 ~~(f)(j)~~ **(j)** The county treasurer may determine the monthly ~~deduction or~~
- 33 ~~the amount of the monthly installment payment~~ due under a monthly
- 34 ~~installment payment~~ plan in an amount different from the amount
- 35 determined under subsection ~~(f)(i)~~ **(i)** if the county treasurer determines
- 36 that changes in circumstances have caused the amount determined
- 37 under subsection ~~(f)(i)~~ **(i)** to differ substantially from the tax liability
- 38 likely to be determined for the current year.
- 39 ~~(f)(k)~~ **(k)** This subsection applies only if before an ordinance is adopted
- 40 under subsection ~~(f)~~ **(f)** the county treasurer determines to use
- 41 provisional property tax statements under IC 6-1.1-22.5 for the current
- 42 year. For purposes of determining the amount ~~of the monthly deduction~~

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1 from the account of the taxpayer that is held by a financial institution  
2 or the amount of the taxpayer's monthly installment payment under a  
3 monthly installment payment plan, the county treasurer shall substitute  
4 for the tax liability that applied to the parcel for the preceding year  
5 under subsection ~~(h)~~ (i) the tax liability to be indicated on the  
6 provisional statement.

7 ~~(k)~~ (l) This subsection applies only if the county treasurer  
8 determines that at the time the calculation under subsection ~~(g)(3)~~  
9 (h)(3) is made the amount of tax liability for the current year has been  
10 determined. The amount of the monthly deduction from the account of  
11 the taxpayer that is held by a financial institution or the amount of the  
12 taxpayer's monthly installment payment under a monthly installment  
13 payment plan is the amount of the tax liability for the current year  
14 payable in the installment or installments identified in the ordinance  
15 under subsection ~~(f)(2)(A)~~ (g)(2)(A) divided by the number of monthly  
16 deductions: months in the designated payment period.

17 ~~(h)~~ (m) Tax liability paid under this section by automatic deduction  
18 from an account of the taxpayer that is held by a financial institution is  
19 not finally discharged and the person has not paid the tax until the  
20 taxpayer's account is charged for the payment.

21 ~~(m)~~ (n) Penalties apply under IC 6-1.1-37-10 as specified in this  
22 section to taxes payable by automatic deduction from an account of the  
23 taxpayer that is held by a financial institution or by monthly installment  
24 payments under a monthly installment payment plan under this  
25 section.

26 ~~(n)~~ (o) After the last monthly deduction from an account of a  
27 taxpayer that is held by a financial institution or last monthly  
28 installment payment under a monthly installment payment plan under  
29 this section for the current year has been made and after the amount of  
30 tax liability for the current year has been determined, the county  
31 treasurer shall issue a reconciling statement to the taxpayer. Each  
32 reconciling statement must indicate at least the following:

- 33 (1) The sum of:
  - 34 (A) the taxpayer's actual tax liability for the current year; plus
  - 35 (B) any penalty that applies for the current year.
- 36 (2) The total amount paid for the current year by automatic  
37 deductions; monthly installment payments under a monthly  
38 installment payment plan, and by means other than automatic  
39 deductions or under a monthly installment payments: payment  
40 plan.
- 41 (3) If the amount under subdivision (1) exceeds the amount under  
42 subdivision (2), the deficiency is payable by the taxpayer:

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1 (A) as a final reconciliation of the tax liability; and  
 2 (B) not later than thirty (30) days after the date of the  
 3 reconciling statement.  
 4 (4) If the amount under subdivision (2) exceeds the amount under  
 5 subdivision (1), that the county treasurer will apply the excess as  
 6 a credit against the taxpayer's tax liability for the immediately  
 7 succeeding calendar year unless the taxpayer makes a claim for  
 8 refund of the excess under IC 6-1.1-26.  
 9 ~~(o)~~ (p) The county treasurer shall deposit the tax collections under  
 10 this section under IC 5-13-6-3(a). The collections must remain in the  
 11 funds in which they are deposited until the county auditor makes the  
 12 distributions to the appropriate taxing units at the semiannual  
 13 settlements under IC 6-1.1-27. However, this subsection does not  
 14 prohibit a county treasurer from making an advance to a political  
 15 subdivision under IC 5-13-6-3 of a portion of the taxes collected.  
 16 ~~(p)~~ (q) IC 6-1.1-15:  
 17 (1) does not apply to a statement provided under subsection ~~(g)~~;  
 18 (h); and  
 19 (2) applies to a reconciling statement issued under subsection ~~(n)~~;  
 20 (o).  
 21 ~~(q)~~ (r) The following apply to a taxpayer that makes ~~automatic~~  
 22 ~~monthly deductions~~ or monthly ~~installments~~ **payments** under this  
 23 section:  
 24 (1) If a taxpayer **has approval to use a monthly payment plan**  
 25 **and** makes ~~automatic monthly deductions~~ or ~~timely~~ monthly  
 26 ~~installments~~ **payments** of property taxes in the amount  
 27 determined by the county treasurer under subsection ~~(h)~~; (i), (j),  
 28 or (k), **or (l)**, the taxpayer's property tax payments shall not be  
 29 considered delinquent for purposes of IC 6-1.1-37-10 and the  
 30 taxpayer is not subject to penalties under that section.  
 31 (2) If:  
 32 (A) a taxpayer makes ~~automatic monthly deductions~~ or  
 33 monthly ~~installments~~ **payments** of property taxes in an amount  
 34 that is less than the amount determined by the county treasurer  
 35 under subsection ~~(h)~~; (i), (j), or (k), **or (l)**; and  
 36 (B) the total amount of property taxes paid by the taxpayer  
 37 under ~~automatic monthly deductions~~; ~~the~~ monthly  
 38 ~~installments~~; **payment plan** or any other method by the ~~May~~  
 39 ~~or November~~ **approved monthly** due date is less than the  
 40 amount determined by the county treasurer under subsection  
 41 ~~(h)~~; (i), (j), or (k), **or (l)** that should have been paid by the  
 42 taxpayer ~~for by~~ the ~~May~~ or November **approved monthly** due

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1 date;  
 2 the penalty provisions of IC 6-1.1-37-10 apply to the delinquent  
 3 property taxes.  
 4 ~~(r)~~ **(s)** IC 6-1.1-37-10 applies to any amounts due under a  
 5 reconciling statement issued under subsection ~~(n)~~ **(o)** that are not paid  
 6 within thirty (30) days after the date of the reconciling statement, as  
 7 required under subsection ~~(n)(3)~~: **(o)(3)**.  
 8 ~~(s)~~ **(t)** For purposes of IC 6-1.1-24-1(a)(1):  
 9 (1) property taxes to be paid ~~by automatic deduction or by~~  
 10 ~~monthly installments~~ under a monthly **installment payment** plan  
 11 under this section before June of the current year are considered  
 12 to be the taxpayer's spring installment of property taxes; and  
 13 (2) payment on a reconciling statement issued under subsection  
 14 ~~(n)~~ **(o)** is considered to be due before the due date of the first  
 15 installment of property taxes payable in the year immediately  
 16 following the current year.  
 17 SECTION 3. IC 6-1.1-24-1, AS AMENDED BY P.L.113-2010,  
 18 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2012]: Sec. 1. (a) On or after January 1 of each calendar year  
 20 in which a tax sale will be held in a county and not later than fifty-one  
 21 (51) days after the first tax payment due date in that calendar year, the  
 22 county treasurer (or county executive, in the case of property described  
 23 in subdivision (2)) shall certify to the county auditor a list of real  
 24 property on which any of the following exist:  
 25 (1) In the case of real property other than real property described  
 26 in subdivision (2), any property taxes or special assessments  
 27 certified to the county auditor for collection by the county  
 28 treasurer from the prior year's spring installment or before are  
 29 delinquent as determined under IC 6-1.1-37-10 **and the**  
 30 **delinquent property tax or special assessments due exceed**  
 31 **twenty-five dollars (\$25)**.  
 32 (2) In the case of real property for which a county executive has  
 33 certified to the county auditor that the real property is:  
 34 (A) vacant; or  
 35 (B) abandoned;  
 36 any property taxes or special assessments from the prior year's fall  
 37 installment or before that are delinquent as determined under  
 38 IC 6-1.1-37-10. The county executive must make a certification  
 39 under this subdivision not later than sixty-one (61) days before the  
 40 earliest date on which application for judgment and order for sale  
 41 may be made.  
 42 (3) Any unpaid costs are due under section 2(b) of this chapter

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1 from a prior tax sale.

2 (b) The county auditor shall maintain a list of all real property

3 eligible for sale. Except as provided in section 1.2 or another provision

4 of this chapter, the taxpayer's property shall remain on the list. The list

5 must:

6 (1) describe the real property by parcel number and common

7 address, if any;

8 (2) for a tract or item of real property with a single owner,

9 indicate the name of the owner; and

10 (3) for a tract or item with multiple owners, indicate the name of

11 at least one (1) of the owners.

12 (c) Except as otherwise provided in this chapter, the real property

13 so listed is eligible for sale in the manner prescribed in this chapter.

14 (d) Not later than fifteen (15) days after the date of the county

15 treasurer's certification under subsection (a), the county auditor shall

16 mail by certified mail a copy of the list described in subsection (b) to

17 each mortgagee who requests from the county auditor by certified mail

18 a copy of the list. Failure of the county auditor to mail the list under

19 this subsection does not invalidate an otherwise valid sale.

20 SECTION 4. IC 6-1.1-26-5 IS AMENDED TO READ AS

21 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 5. (a) When a claim for

22 refund filed under section 1 of this chapter is allowed either by the

23 county board of commissioners, the department of local government

24 finance, the Indiana board, or the Indiana tax court on appeal, the

25 claimant is entitled to a refund. The amount of the refund shall equal

26 the amount of the claim so allowed plus, with respect to claims for

27 refund filed after December 31, 2001, interest at ~~four percent (4%)~~ **the**

28 **rate established for excess tax payments by the commissioner of the**

29 **department of state revenue under IC 6-8.1-10-1** from the date on

30 which the taxes were paid or payable, whichever is later, to the date of

31 the refund. The county auditor shall, without an appropriation being

32 required, issue a warrant to the claimant payable from the county

33 general fund for the amount due the claimant under this section.

34 (b) In the June or December settlement and apportionment of taxes,

35 or both the June and December settlement and apportionment of taxes,

36 immediately following a refund made under this section the county

37 auditor shall deduct the amount refunded from the gross tax collections

38 of the taxing units for which the refunded taxes were originally paid

39 and shall pay the amount so deducted into the general fund of the

40 county. However, the county auditor shall make the deductions and

41 payments required by this subsection not later than the December

42 settlement and apportionment.

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1 SECTION 5. IC 6-1.1-37-9, AS AMENDED BY P.L.1-2010,  
 2 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2012]: Sec. 9. (a) This section applies when:

4 (1) an assessment is made or increased after the date or dates on  
 5 which the taxes for the year for which the assessment is made  
 6 were originally due;

7 (2) the assessment upon which a taxpayer has been paying taxes  
 8 under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a  
 9 petition for review or a judicial proceeding has been pending is  
 10 less than the assessment that results from the final determination  
 11 of the petition for review or judicial proceeding; or

12 (3) the collection of certain ad valorem property taxes has been  
 13 enjoined under IC 33-26-6-2, and under the final determination of  
 14 the petition for judicial review the taxpayer is liable for at least  
 15 part of those taxes.

16 (b) Except as provided in subsections (c) and (g), a taxpayer shall  
 17 pay interest on the taxes the taxpayer is required to pay as a result of an  
 18 action or a determination described in subsection (a) at the rate of ~~ten~~  
 19 **percent (10%) per year established by the commissioner of the**  
 20 **department of state revenue under IC 6-8.1-10-1** from the original  
 21 due date or dates for those taxes to:

22 (1) the date of payment; or

23 (2) the date on which penalties for the late payment of a tax  
 24 installment may be charged under subsection (e) or (f);

25 whichever occurs first.

26 (c) Except as provided in subsection (g), a taxpayer shall pay  
 27 interest on the taxes the taxpayer is ultimately required to pay in excess  
 28 of the amount that the taxpayer is required to pay under  
 29 IC 6-1.1-15-10(a)(1) while a petition for review or a judicial  
 30 proceeding has been pending at the overpayment rate established under  
 31 Section 6621(c)(1) of the Internal Revenue Code in effect on the  
 32 original due date or dates for those taxes from the original due date or  
 33 dates for those taxes to:

34 (1) the date of payment; or

35 (2) the date on which penalties for the late payment of a tax  
 36 installment may be charged under subsection (e) or (f);

37 whichever occurs first.

38 (d) With respect to an action or determination described in  
 39 subsection (a), the taxpayer shall pay the taxes resulting from that  
 40 action or determination and the interest prescribed under subsection (b)  
 41 or (c) on or before:

42 (1) the next May 10; or

ES 147—LS 6577/DI 58+



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(2) the next November 10;  
whichever occurs first.

(e) A taxpayer shall, to the extent that the penalty is not waived under section 10.7 of this chapter, begin paying the penalty prescribed in section 10 of this chapter on the day after the date for payment prescribed in subsection (d) if:

(1) the taxpayer has not paid the amount of taxes resulting from the action or determination; and

(2) the taxpayer either:

(A) received notice of the taxes the taxpayer is required to pay as a result of the action or determination at least thirty (30) days before the date for payment; or

(B) voluntarily signed and filed an assessment return for the taxes.

(f) If subsection (e) does not apply, a taxpayer who has not paid the amount of taxes resulting from the action or determination shall, to the extent that the penalty is not waived under section 10.7 of this chapter, begin paying the penalty prescribed in section 10 of this chapter on:

(1) the next May 10 which follows the date for payment prescribed in subsection (d); or

(2) the next November 10 which follows the date for payment prescribed in subsection (d);

whichever occurs first.

(g) A taxpayer is not subject to the payment of interest on real property assessments under subsection (b) or (c) if:

(1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were due;

(2) the assessment or the assessment increase is made as the result of error or neglect by the assessor or by any other official involved with the assessment of property or the collection of property taxes; and

(3) the assessment:

(A) would have been made on the normal assessment date if the error or neglect had not occurred; or

(B) increase would have been included in the assessment on the normal annual assessment date if the error or neglect had not occurred.

SECTION 6. IC 36-2-7-19, AS ADDED BY P.L.45-2010, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 19. (a) As used in this section, "fund" refers to a county elected officials training fund established under subsection (b).

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1 (b) Each county legislative body shall before July 1, 2011, establish  
 2 a county elected officials training fund. The county fiscal body shall  
 3 appropriate money from the fund.

4 (c) The fund consists of money deposited under IC 36-2-7.5-6(c)(3)  
 5 and any other sources required or permitted by law. Money in the fund  
 6 does not revert to the county general fund.

7 (d) Money in the fund shall be used solely to provide training of  
 8 county elected officials required by **IC 36-2-9-2.5, IC 36-2-9.5-2.5,**  
 9 **IC 36-2-10-2.5,** IC 36-2-11-2.5, IC 36-2-12-2.5, and other similar laws.

10 SECTION 7. IC 36-2-9-2.5 IS ADDED TO THE INDIANA CODE  
 11 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 12 1, 2012]: **Sec. 2.5. (a) As used in this section, "training courses"**  
 13 **refers to training courses related to the office of county auditor**  
 14 **that are developed by the Association of Indiana Counties and**  
 15 **approved by the state board of accounts.**

16 (b) An individual elected to the office of county auditor after  
 17 November 6, 2012, shall complete at least:

18 (1) fifteen (15) hours of training courses within one (1) year;  
 19 and

20 (2) forty (40) hours of training courses within three (3) years;  
 21 after beginning the county auditor's term.

22 SECTION 8. IC 36-2-9.5-2.5 IS ADDED TO THE INDIANA  
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 24 [EFFECTIVE JULY 1, 2012]: **Sec. 2.5. (a) As used in this section,**  
 25 **"training courses" refers to training courses related to the office**  
 26 **of county auditor that are developed by the Association of Indiana**  
 27 **Counties and approved by the state board of accounts.**

28 (b) An individual elected to the office of county auditor after  
 29 November 6, 2012, shall complete at least:

30 (1) fifteen (15) hours of training courses within one (1) year;  
 31 and

32 (2) forty (40) hours of training courses within three (3) years;  
 33 after beginning the county auditor's term.

34 SECTION 9. IC 36-2-10-2.5 IS ADDED TO THE INDIANA CODE  
 35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 36 1, 2012]: **Sec. 2.5. (a) As used in this section, "training courses"**  
 37 **refers to training courses related to the office of county treasurer**  
 38 **that are developed by the Association of Indiana Counties and**  
 39 **approved by the state board of accounts.**

40 (b) An individual elected to the office of county treasurer after  
 41 November 6, 2012, shall complete at least:

42 (1) fifteen (15) hours of training courses within one (1) year;

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1           **and**  
2           **(2) forty (40) hours of training courses within three (3) years;**  
3           **after beginning the county treasurer's term.**

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## COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 147, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 16, line 18, after "established" insert "**for excess tax payments**".

Page 16, line 18, delete "board for depositories under subsection (c)" and insert "**commissioner of the department of state revenue under IC 6-8.1-10-1**".

Page 16, line 19, delete "for each year".

Page 16, delete lines 33 through 42.

Page 17, line 12, after "by" insert "**IC 36-2-9-2.5, IC 36-2-9.5-2.5**".

Page 17, between lines 13 and 14, begin a new paragraph and insert:  
**"SECTION 9. IC 36-2-9-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are developed by the Association of Indiana Counties and approved by the state board of accounts.**

**(b) An individual elected to the office of county auditor after November 6, 2012, shall complete at least:**

**(1) fifteen (15) hours of training courses within one (1) year; and**

**(2) forty (40) hours of training courses within three (3) years; after beginning the county auditor's term.**

**SECTION 10. IC 36-2-9.5-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are developed by the Association of Indiana Counties and approved by the state board of accounts.**

**(b) An individual elected to the office of county auditor after November 6, 2012, shall complete at least:**

**(1) fifteen (15) hours of training courses within one (1) year; and**

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**(2) forty (40) hours of training courses within three (3) years; after beginning the county auditor's term."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 147 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 8, Nays 0.

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SENATE MOTION

Madam President: I move that Senate Bill 147 be amended to read as follows:

Page 15, line 21, after "tax" insert "**or special assessments**".

Page 15, line 21, delete "exceeds" and insert "**exceed**".

Page 16, between lines 32 and 33, begin a new paragraph and insert:  
"SECTION 8. IC 6-1.1-37-9, AS AMENDED BY P.L.1-2010, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 9. (a) This section applies when:

- (1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were originally due;
- (2) the assessment upon which a taxpayer has been paying taxes under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a petition for review or a judicial proceeding has been pending is less than the assessment that results from the final determination of the petition for review or judicial proceeding; or
- (3) the collection of certain ad valorem property taxes has been enjoined under IC 33-26-6-2, and under the final determination of the petition for judicial review the taxpayer is liable for at least part of those taxes.

(b) Except as provided in subsections (c) and (g), a taxpayer shall pay interest on the taxes the taxpayer is required to pay as a result of an action or a determination described in subsection (a) at the rate of ~~ten percent (10%)~~ **per year established by the commissioner of the department of state revenue under IC 6-8.1-10-1** from the original due date or dates for those taxes to:

- (1) the date of payment; or
- (2) the date on which penalties for the late payment of a tax

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installment may be charged under subsection (e) or (f); whichever occurs first.

(c) Except as provided in subsection (g), a taxpayer shall pay interest on the taxes the taxpayer is ultimately required to pay in excess of the amount that the taxpayer is required to pay under IC 6-1.1-15-10(a)(1) while a petition for review or a judicial proceeding has been pending at the overpayment rate established under Section 6621(c)(1) of the Internal Revenue Code in effect on the original due date or dates for those taxes from the original due date or dates for those taxes to:

- (1) the date of payment; or
- (2) the date on which penalties for the late payment of a tax installment may be charged under subsection (e) or (f);

whichever occurs first.

(d) With respect to an action or determination described in subsection (a), the taxpayer shall pay the taxes resulting from that action or determination and the interest prescribed under subsection (b) or (c) on or before:

- (1) the next May 10; or
- (2) the next November 10;

whichever occurs first.

(e) A taxpayer shall, to the extent that the penalty is not waived under section 10.7 of this chapter, begin paying the penalty prescribed in section 10 of this chapter on the day after the date for payment prescribed in subsection (d) if:

- (1) the taxpayer has not paid the amount of taxes resulting from the action or determination; and
- (2) the taxpayer either:
  - (A) received notice of the taxes the taxpayer is required to pay as a result of the action or determination at least thirty (30) days before the date for payment; or
  - (B) voluntarily signed and filed an assessment return for the taxes.

(f) If subsection (e) does not apply, a taxpayer who has not paid the amount of taxes resulting from the action or determination shall, to the extent that the penalty is not waived under section 10.7 of this chapter, begin paying the penalty prescribed in section 10 of this chapter on:

- (1) the next May 10 which follows the date for payment prescribed in subsection (d); or
- (2) the next November 10 which follows the date for payment prescribed in subsection (d);

whichever occurs first.

**ES 147—LS 6577/DI 58+**



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(g) A taxpayer is not subject to the payment of interest on real property assessments under subsection (b) or (c) if:

- (1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were due;
- (2) the assessment or the assessment increase is made as the result of error or neglect by the assessor or by any other official involved with the assessment of property or the collection of property taxes; and
- (3) the assessment:
  - (A) would have been made on the normal assessment date if the error or neglect had not occurred; or
  - (B) increase would have been included in the assessment on the normal annual assessment date if the error or neglect had not occurred."

Renumber all SECTIONS consecutively.

(Reference is to SB 147 as printed January 20, 2012.)

HERSHMAN

SENATE MOTION

Madam President: I move that Senate Bill 147 be amended to read as follows:

Page 2, delete lines 2 through 3 and insert "**depositories:**

- (1) designated by the state board of finance as eligible to receive state deposits; and**
- (2) having a principal office or branch within the county where the political subdivision has its principal office.**

**If there are fewer than three (3) eligible depositories with a principal office or branch in the county where the political subdivision has its principal office, the board of finance of the political subdivision may designate eligible depositories with a principal office or branch in any adjoining county."**

Page 2, line 30, delete "(c)".

Page 2, line 30, strike "The investing officer shall maintain the deposits as follows:".

Page 2, strike lines 31 through 42.

(Reference is to SB 147 as printed January 20, 2012.)

WALKER



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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 147, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

ESPICH, Chair

Committee Vote: yeas 14, nays 7.

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HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 147 be amended to read as follows:

Page 1, delete lines 1 through 17.

Delete page 2.

Page 3, delete lines 1 through 32.

Renumber all SECTIONS consecutively.

(Reference is to ESB 147 as printed February 24, 2012.)

TRUITT

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HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 147 be amended to read as follows:

Page 7, line 13, after "may" insert "**in any manner permitted by subsection (n),**".

Page 9, between lines 10 and 11, begin a new paragraph and insert:

**"(n) A person may direct the county treasurer and county auditor to transmit information by electronic mail under subsection (h) on a form prescribed by the department submitted:**

**(1) in person;**

**(2) by mail; or**

**(3) in an online format developed by the county and approved by the department."**

Page 14, line 37, strike "May".

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Page 14, line 38, strike "or".

Page 14, line 41, strike "May or".

(Reference is to ESB 147 as printed February 24, 2012.)

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